DOCUMENT RESUME

ED 195 822 CE 027 561

TITLE	The School Store...Making It Work. Sales, Operations, Merchandising, Management, Accounting, Advertising & Display.
INSTITUTION	Michigan Univ., Ann Arbor. School of Education.
SPONS AGENCY	Michigan State Board of Education, Lansing.
PUB DATE	80
NOTE	195p.; Not available in paper copy due to light and broken print.
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	Accounting; Advertising; *Business Administration; *Business Education; *Competence; Course Content; Design; *Distributive Education; Guides; Learning Activities; Marketing; *Merchandising; Program Proposals; Proposal Writing; Salesmanship; Secondary Education
IDENTIFIERS	Michigan Marketing Distributive Educ Core Curr; *School Stores

ABSTRACT

This guide was developed to provide specific, practical advice to teachers who are involved in operating a school store as an adjunct to the marketing/distributive education curriculum. The handbook format integrates school store operations with classroom learning activities and the Michigan Marketing and Distributive Education Core Curriculum. The handbook is divided into three sections as follows: Part I--formation of a new store (contains suggestions for writing a proposal and making basic decisions). Part II--suggested sample store handbook (gives ideas for developing procedures and job descriptions and communicating them). Part III--store functions (suggests ways to combine the operations of the school store with classroom learning activities); the introduction to this section includes ideas for operating the store by functional areas, group evaluation ideas, career planning ideas, and ideas for specific store functions. The handbook has a section for each of the basic store functions (sales, merchandising, advertising and display, operations, management, and accounting). Each of the functional areas includes appropriate task statements and competencies from the Michigan Marketing and Distributive Education Core Curriculum, suggested learning activities, and suggested forms for that function. A suggested store layout map is also included. (KC)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

The SCHOOL STORE....
Making It Work

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

M. Katz

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

MICHIGAN STATE BOARD OF EDUCATION

Barbara Roberts Mason, President .....Lansing
Norman Otto Stockmeyer, Sr., Vice President...Westland
Dr. Gumecindo Salas, Secretary.....East Lansing
Barbara Dumouchelle, Treasurer.....Grosse Ile
John Watanen, Jr., NASBE Delegate.....Marquette
Silverenia Q.Kanoyton.....Detroit
Annetta Miller.....Huntington Woods
Dr. Edmund F. Vandette.....Houghton

Ex-Officio Members
William G. Milliken, Governor

Phillip E. Runkel
Superintendent of Public Instruction

The materials presented or reported herein were developed pursuant to a grant to the University of Michigan, School of Education, Occupational Education Department from the Michigan State Board of Education, Vocational Technical Education Service Area utilizing funds made available under the Federal Vocational Education Amendments of 1976 (P.L. 94-482). The opinions expressed herein do not necessarily reflect the policies and positions of the Michigan State Board of Education or the Michigan Department of Education, and no official endorsement should be inferred

THE SCHOOL STORE . . . . MAKING IT WORK

Developed By

Michigan Marketing & Distributive Education
Curriculum Committee

The University of Michigan

Occupational Education Department

Spring, 1980

TABLE OF CONTENTS

Introduction i

Formation of New Store
- Introduction 1
- Sample Proposal for School Stores 2
- Fixtures and Equipment 7
- License and Sales Tax 14

Store Handbook - Suggested Sample
- Preface - To Explain the Store to other Students & Teachers 23
- Suggested Policies, Procedures, and Regulations 26
- Job Descriptions 37
- Store Organization Chart

Store Functions
- Introduction to Store Functions 41
  - Operating the Store by Functional Groups 42
  - Career Planning 44
- Sales Function
  - Task Statements 55
  - Learning Activities 57
  - Store Ideas 58
  - Sample Forms 60
- Merchandising Function
  - Task Statements 73
  - Learning Activities 74
  - Store Ideas 75
  - Sample Forms 77
- Operations Function
  - Task Statements 93
  - Learning Activities 94
  - Store Ideas 95
  - Sample Forms 97
- Management Function
  - Task Statements 103
  - Learning Activities 104
  - Store Ideas 105
  - Sample Forms 107
- Accounting Function
  - Task Statements 125
  - Learning Activities 127
  - Store Ideas 128
  - Sample Forms 130
- Advertising & Display Function
  - Task Statements 151
  - Learning Activities 152
  - Store Ideas 153
  - Sample Forms 156

INTRODUCTION

The purpose of a school store is to provide a real-life situation to provide students experience and opportunities to learn about marketing in action. Numerous marketing education dividends can result from the use of a school store laboratory. Learning is enhanced when students have an immediate opportunity to put theory into practice. An efficiently operated store sets a high standard for student learners to emulate on the job. Additional student benefits include:

*Comprehension of total store operation

*Exposure to real management decision-making

*Development of student interpersonal relationships

*Contact with vendors and suppliers

*Immediate hands-on experience

The Marketing and Distributive Education school store complements and supplements classroom instruction in M/DE. Additional aims and objectives of the school store would include but are not limited to:

1. Providing an actual business atmosphere in which to teach marketing principles.
2. Providing an opportunity to supplement and reinforce knowledge, skills, and attitudes required for careers in marketing and distribution.
3. Developing business-like procedures and attitudes.
4. Encouraging and developing leadership and management skills.
5. Providing pre-employment training.
6. Providing quality merchandise at economical prices for the faculty and student body.

Operation of a school store is a mind boggling experience for a teacher who has little actual knowledge of store management. Therefore, this guide was developed to provide as much specific, practical help as possible. It is designed to be used by the teacher, by the student who has specific functional responsibilities, and by groups of students who are assigned a specific store function . . .possibly on a rotating basis.

The format of the handbook is designed to integrate school store operations with the classroom learning activities and the Michigan Marketing and Distributive Education Core Curriculum. The handbook is divided into three separate sections as follows:

Part I Formation of a New Store . . .suggestions for writing a proposal and making basic decisions

Part II Suggested Sample Store Handbook . . .ideas for developing

procedures and job descriptions and communicating these through a handbook to all students. It is suggested that each instructor develop a comparable handbook and provide copies for each student.

Part III Store Functions....suggestions for combining the operations of the school store with classroom learning activities. The introduction includes ideas for operating the store by functional areas, group evaluation ideas, career planning ideas, and ideas for specific store functions.

The handbook has a section for each of the basic store functions which includes the appropriate curriculum areas in the Marketing and Distributive Education program. The sections include:

1. Sales ..... selling and math competencies
2. Merchandising ..... buying , pricing competencies
3. Advertising & Display ..... sales promotion competencies
4. Operations ..... receiving, stock control, maintenance competencies
5. Management ..... personnel and training competencies
6. Accounting ..... bookkeeping, control and math competencies

Each of the functional areas includes appropriate task statements and competencies from the Michigan Marketing and Distributive Education Core Curriculum, suggested learning activities, store ideas, and suggested forms for that function.

This project was developed at a workshop sponsored by the Occupational Education Department at the School of Education, The University of Michigan, Ann Arbor, during the Spring 1980. This secondary distributive education in-service and curriculum development project was funded by Marketing and Distributive Education, Vocational Technical Education Services grant #7339 and was directed by Cathy Ashmore with assistance from Dr. John A. Daenzer, The University of Michigan Occupational Education Department, and Carl Woloszyk, Marketing and Distributive Education Specialist, Michigan State Department of Education.

Principal Developers were:

Mr. Mike Handlin	Grand Rapids Ottawa Hills High School
Ms. Kerry Price	Traverse Bay Area Vocational Center
Mr. John Rosenberg	Rochester Adams High School
Mr. Don Torline	Flint Hamady High School

Many thanks to the other participants in the Curriculum Committee Workshop who contributed ideas to this handbook.

Ms. Ann Agyemang	Central High school
Mr. Tom Benton	Lapeer County Vocational Technical Center
Mr. George Brackx	Southfield High School
Mr. Harlan Buckman	Delta Schoolcraft I.S.D.
Mr. Dan Connell	Brighton High School
Mr. Timothy Cornick	Wayne Memorial High School
Mr. Douglas Greiner	Monroe High School
Mr. Dennis Harjer	Forest Hills Central High School
Mr. Ronald Newlove	Lenawee Skill Center
Mr. John Tarantowicz	Mott Senior High School
Mr. Douglas Wynkoop	Ottawa Skill Center

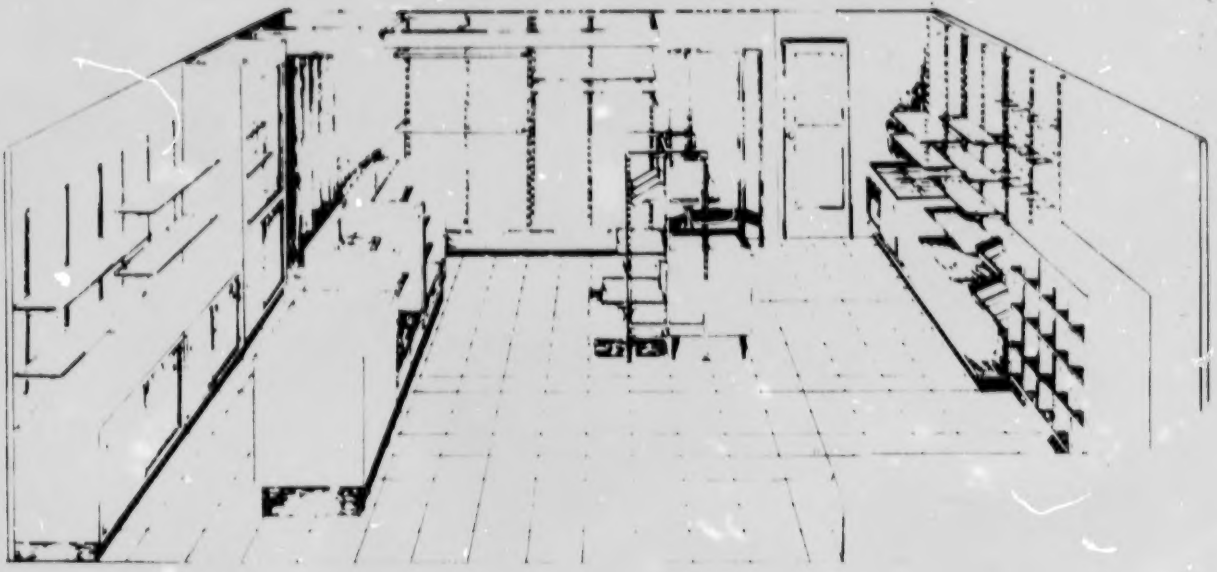
Also we wish to thank the many teachers in Michigan who sent their handbooks and ideas in for review by the Committee.

Finally, we appreciate the use of the book, The School Store - A Retail Laboratory, by Phil Knox, published by the Ohio Distributive Education Materials Lab which was a major resource used for the development of this handbook. It may be interesting to note that this Ohio DEML book, published in 1974, was the result of a joint effort between Ohio and Michigan teachers.

Every effort has been made to eliminate sex role stereotyping, sex bias, or discriminatory statements in the production of this handbook. In the event that misstatements have occurred, the writers would appreciate input to correct the document. They should be sent to Carl Woloszyk, Marketing & Distributive Education Coordinator, Michigan State Department of Education, V-TES, Lansing, Michigan, 48909.

We are particularly indebted to the Modern Printing Program students at the Southeast Oakland Vocational Education Center, Royal Oak, Michigan and their instructor, Michael Stinnett, for an excellent job of printing this handbook.

PART I
Formation of the NEW STORE



How To Begin

First and foremost, it is highly recommended that one visit as many school stores as possible. Ask many, many questions as to procedures, policies, ways and means, etc. This information from these visits coupled with this handbook should alleviate your apprehensions.

Within this section are suggested samples of the items that need to be considered in starting a school store. Specific steps are:

1. Develop a proposal to cover rationale, finances, store format and integration with curriculum

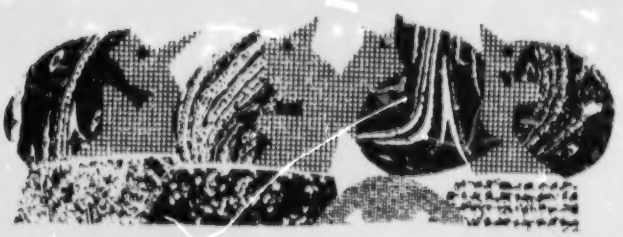
2. Analyze need for specific products in your school

3. Design physical setting, purchase equipment and supplies

4. Check on licenses etc.

The school store should be an integral part of a Distributive Education instructional program, and as such, instructional planning and student/store supervision are essential. Additional time should be made available, depending upon the number of students participating, hours that the school store is open, dollar volume of sales, and the scope of services performed for the school community through this project.

Since the school store should be primarily a marketing education activity, and secondarily, a school service, school administrators and the Marketing and Distributive Education instructor should jointly identify school store hours.



SAMPLE SCHOOL STORE PROPOSAL

Proposal:

_____, as Instructor of _____High School's Marketing and Distributive Education Program, proposes for the coming year, 19__ - 19__, a high school "M/DE Store laboratory".

Need:

There is a need to provide M/DE students with hands on experience in store operation. The school store is a viable experience in preparing students with the skills and competencies needed to be successful in the field of marketing and distribution.

Purpose:

The purpose of the "school store laboratory" is to provide marketing and distributive education students with the opportunities to gain competencies in a unique learning environment. Some sample learning activities are attached.

MAJOR GOALS

The major goals of establishing a school store laboratory are as follows:

1. Providing an actual business atmosphere in which to teach marketing principles.
2. Providing an opportunity to supplement and reinforce knowledge, skills, and attitudes required for careers in distribution and marketing.
3. Developing business-like procedures and attitudes.
4. Encouraging and developing leadership and management skills.
5. Providing pre-employment training.
6. Providing quality merchandise at economical prices for the faculty and student body.

Steps for Starting a School Store Laboratory:

It is suggested that the following steps be followed in starting a school store laboratory:

Activity

1. Writing of proposal
2. School approval and funding
3. Developing job descriptions and training manuals

4. Site preparation

5. Theme and name identification

6. Record keeping system: license, charge account, records

7. Identification of vendors and merchandise selection

8. Determine delivery and buying policies

9. Receiving and marking merchandise

10. Personnel training

11. Full demonstration of retail training laboratory

Merchandise Available:

As the name implies, one of the functions of the school store laboratory will be to make available for students any necessary school supplies such as notebook paper, pens, pencils, and an assortment of other school necessities.

After discussing the possibilities of establishing a school store with various department heads in the high school, proposals of selling merchandise connected with each department will be made. Supplies will be available to the business courses, the Home Economics Department, the Industrial Arts Department, the Physical Education Department, etc. Merchandise might range from physical education shorts to assorted homemaking devices. This will save other faculty from time and effort needed in obtaining these items.

The selling of school workbooks is another area where the school store would operate. Presently, the handling of such workbooks is done by the office. The first few weeks are always busy and the teachers and school secretary have the added burden of collecting and recording money. The school store would alleviate much of this problem by handling the workbooks through its facilities. The students working in the store would be receiving, storing, stocking and selling the workbooks. This activity would give the students another experience in handling a different type of merchandise.

There are many other specific instances where the facilities of the school could be used to help run the school more efficiently while helping train distributive education students.

Correction and Control:

The operation of the school store will be supervised by the Marketing and Distributive Education Instructor. However, each student will functionally participate each day within the store in a variety of activities.

One student for each area, preassigned each month, will function as store manager, advertising manager, display manager, purchasing manager and personnel manager. The students shall also participate as salespersons. They will be scheduled to work various hours during the week so as not to conflict or interfere with their work schedules at their existing training stations. Each month the students will alternate positions within the store to enhance experience in each aspect of retailing operations.

SAMPLE LEAPNING OPPORTUNITIES FOP SCHOOL STORES*

Store Operations

1. Handling and controlling merchandise, from receiving through final sale.
2. Handling space utilization (including the layout of merchandise units), maximizing the flexibility necessary to accommodate changes in the store.
3. Finding improved ways to present, display and promote the products carried, using the available store fixtures.
4. Controlling pilferage.
5. Handling personnel schedules, training and performance evaluations.
6. Developing necessary systems and procedures for "paper" control of merchandise and recordkeeping.

Merchandising

1. Determining what, how much and when to buy.
2. Locating and evaluating sources of supply.
3. Placing orders and handling pricing.
4. Maintaining stock control records of performance for analysis, evaluation and future planning.
5. Handling clearance of slow-moving merchandise.
6. Reordering.
7. Planning space allocation, determining where certain items should be displayed and how much space should be devoted to individual categories, new items, etc.

Sales Promotion

1. Planning promotion event.
2. Arranging for the use of media (school paper, etc.) for publicity.
3. Preparing promotional materials.
4. Handling window displays.
5. Increasing sales of various items via more effective in-store presentation.

Financial Control

1. Handling cash.
2. Managing financial recordkeeping and auditing.
3. Handling financial planning (both short-term and long-term).
4. Taking inventory, pricing and evaluating age, turnover, and profitability of items.
5. Evaluating cash flow and preserving credit and solvency.
6. Preparing financial reports.

*Levinson, Lawrence, "The School Store: Learning by Involvement", DE TODAY. Part 1, Spring, 1974, p.1, p.7, Part II, Summer, 1974.

SAMPLE QUESTIONNAIRE

Student:

The Marketing/Distributive Education class is planning a student-run school store laboratory. We would appreciate your opinions and suggestions. We would like to provide you with a large selection of school supplies and gift items.

Please answer the following questions honestly and with consideration of school policies. Obviously, we cannot sell items that are not acceptable to school policies (Example: cigarettes, lighters, etc.). With your co-operation we hope to make the retail laboratory beneficial to your needs.

Thank you,

The Marketing and Distributive Education Class

1. Do you think the student body will benefit from a school store laboratory?

   Yes_____ No_____ Undecided_____

2. What hours would you like the retail lab to be open? _____before school? _____noon? _____after school?_____between breaks?

3. Would you shop in a school store?

   Yes_____ No_____ Undecided_____

4. What items would you like to be sold in the school store? (Example: tapes, food, clothing)

5. You comments or suggestions:_____

PROPOSED BUDGET

EQUIPMENT	SUGGESTED RANGE
Shelving, fixtures lighting	$200 - $1500.00
Carpeting	100 - 250.00
Stereo	70 - 150.00
Cash Register	300 - 500.00
Opening inventory (vary with store size)	500 - 1000.00
Promotional materials (Signs & Adv. supplies)	50 - 200.00
Refurbishing materials (paint, wallpaper, paneling)	100 - 300.00
Operating supplies (forms, salescheck, tags)	50 - 100.00
TOTAL	$1370. - $4000.00

SCHOOL STORE FIXTURES

The following is a general listing of fixtures for a school store. In planning a school store the M/DE teacher should go through the list to develop priorities based on specific needs and budgetary considerations. Usually store fixture and/or store design companies will provide a store layout with a cost quotation. Also, used fixtures are often available at a substantial savings from these firms. Check the Yellow Pages locally. Sometimes used or old equipment can be obtained without charge or for a small fee by contacting local stores in the area and asking them to donate it as a tax write-off. A memo on school letterhead given to the store is sufficient proof for tax purposes.

Merchandising Wall Unit - 84 to 96 inches high in 4 foot wide sections with pegboard back. Utilize display shelving, hang bars, bunker storage, and pegboard hardware.

Glass Show Cases - Lighter, half or full vision

Wrap Counter/check-out Unit

Mirrored Alcove Unit - 3 mirror

Display Window - Large, exterior window or inside floor display unit.

Security Mirrors - at least 36 inch

File Cabinet - locking

Sign Holders

Sink with Hot/Cold water

Track Lighting

Utility Work Table

Cooler Unit or Refrigerator

Other Merchandising Fixtures - Magazine, record, tape, greeting card

SUPPLIERS

Selrite School Equipment Co.
225 W. 34th St.
New York, NY 10001
(212)695-1932

Flex-Sell DE Equipment
Jules L. Pogach, Inc.
910 Arch Street
Philadelphia, PA 19107
(215)925-4958

Keyes, Inc.
3614 S. Division
Grand Rapids, MI 49508
(616)241-4495

Detroit Store Fixture Co.
7545 W. Eight Mile Road
Detroit, Michigan
(313)341-3255

SCHOOL STORE EQUIPMENT

The following list is a compilation of items that will aid those interested in setting up a school store. It should be mentioned that a school store can be started with as little as a cash register and a showcase. It is therefore suggested that the DE teacher in planning a store should go through this list and develop priorities based on specific needs and budgetary considerations.

Cash register - Five to ten department total machine with a taxable and non-taxable program. Check the Yellow Pages for local suppliers.

Time Clock and Time Card Rack - Should record time in hours and minutes and the date. Check Yellow Pages.

Display Forms - Male and female mannequin, shirt-jacket display forms, pegboard hardware. Check company catalogs.

Adjustable Storage Shelving - Check office supply stores

Adding Machine/Printing Calculator

Sign Printing Unit - Sign press with assorted type styles and sign card holders. Check company catalogs.

Vacuum Cleaner - Small, portable (Hoover Port-a-Power)

Price Marking Gun - Check company catalogs

Price Tagging Gun - Check company catalogs

Sales Receipt Register - Check Yellow Pages under Business Forms

Assorted Tools - Hammer, pliers, tweezers, drills, staple gun, etc.

Credit Card Imprinter - Check with local bank

Paper/Poster Board Cutter - Art or office supply stores

Hand Truck - 2 and 4 wheel combination model available at most large department stores

Typewriter and desk

Step Ladder - Six foot

Clip Art and Transfer Lettering - local art supply stores or company catalogs

Safe or strong box

SCHOOL STORE EQUIPMENT (continued)

T-Square - Local art supply store

Coin Rollers - Pennies, nickels, dimes, and quarters. Check local office supply stores.

Change Trays - Check local office supply stores

SUPPLIERS

The DE Supplier Co.
1380 S. Pennsylvania Avenue
P.O. Box 214
Morrisville, PA 19067

Monarch Marking Systems
P.O. Box 1403
Dayton, OH 45401

Morgan Sign Machine
4510 N. Ravenswood
Chicago, IL 60640

Signpress of Dick Blick Co.
P.O. Box 1267
Galesburg, IL 61401

LOCATION OF SCHOOL STORE

The primary factor in locating the school store is to find a location where students can quickly come in and shop while enroute to their next class and not be late to class. A centralized location is vital to any school store because sales and profits are greatly affected in any business by its location. Examples of key store locations are by the cafeteria, student commons, or any other location which generates substantial student traffic.

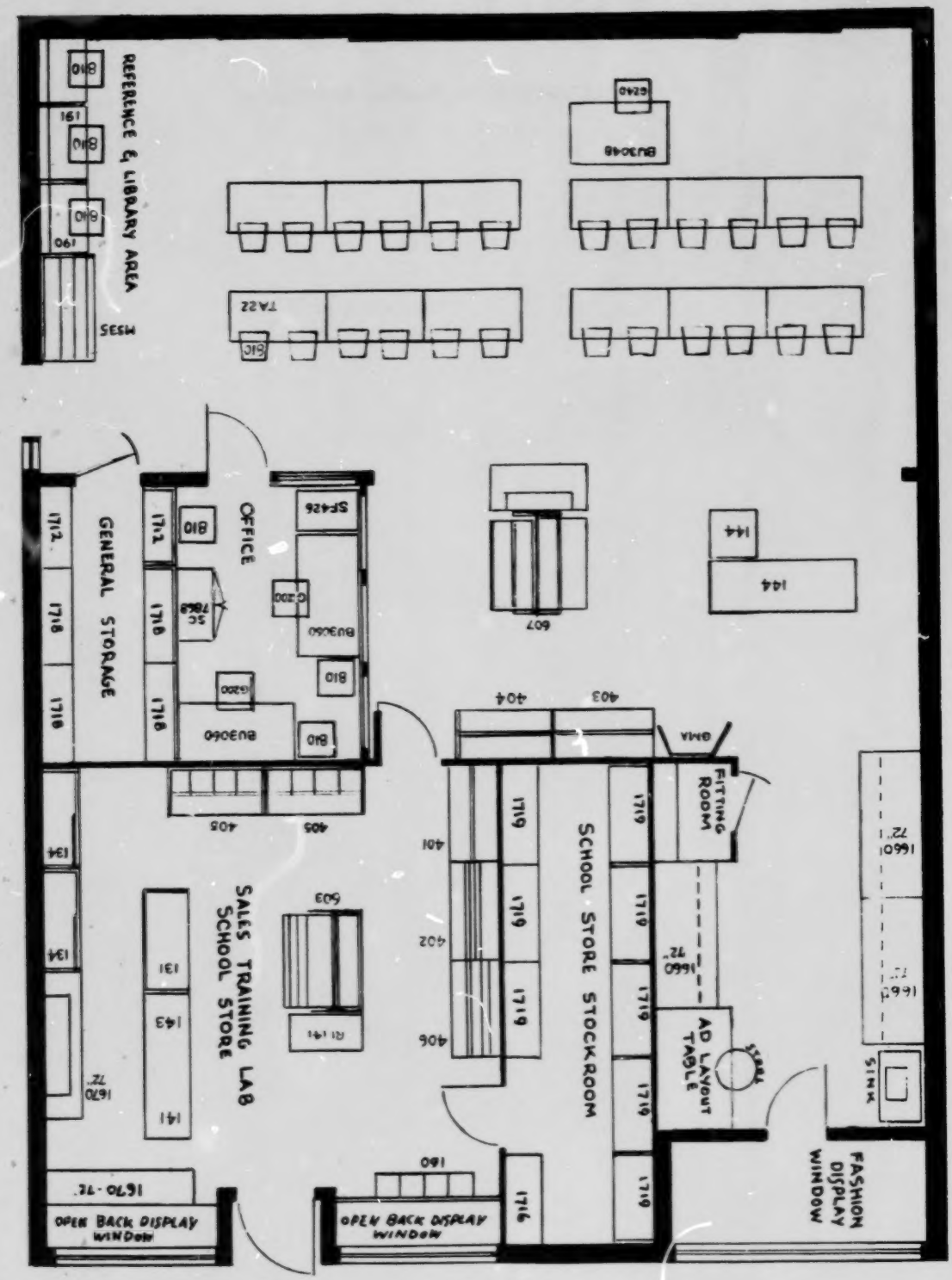
LAYOUT OF A SCHOOL STORE

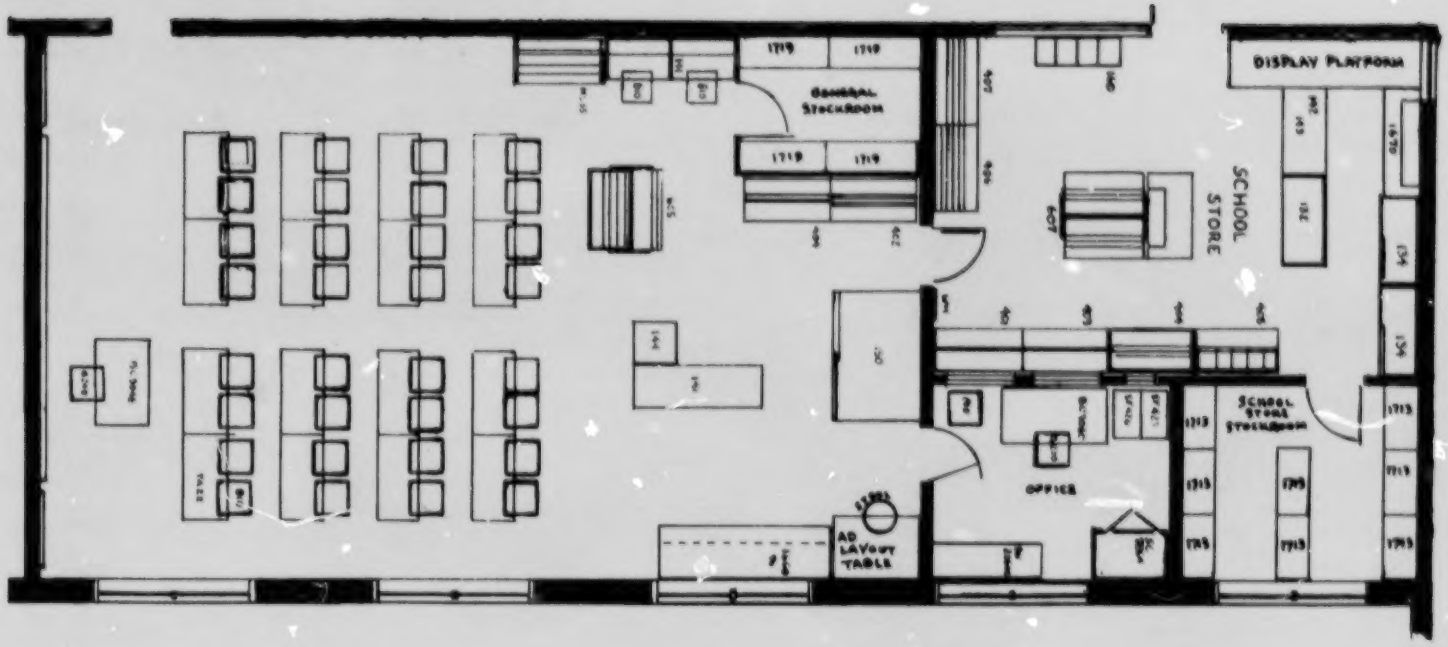
The shelves for merchandise should be placed behind the sales counter for the convenience of the sales personnel. In addition, this arrangement helps curtail theft of merchandise. Another factor for the location of the sales counter is that people in the hall of the school should be able to glance in the store and see the merchandise for sale. The back stock should be located very near the sales counter for quick and easy stocking.

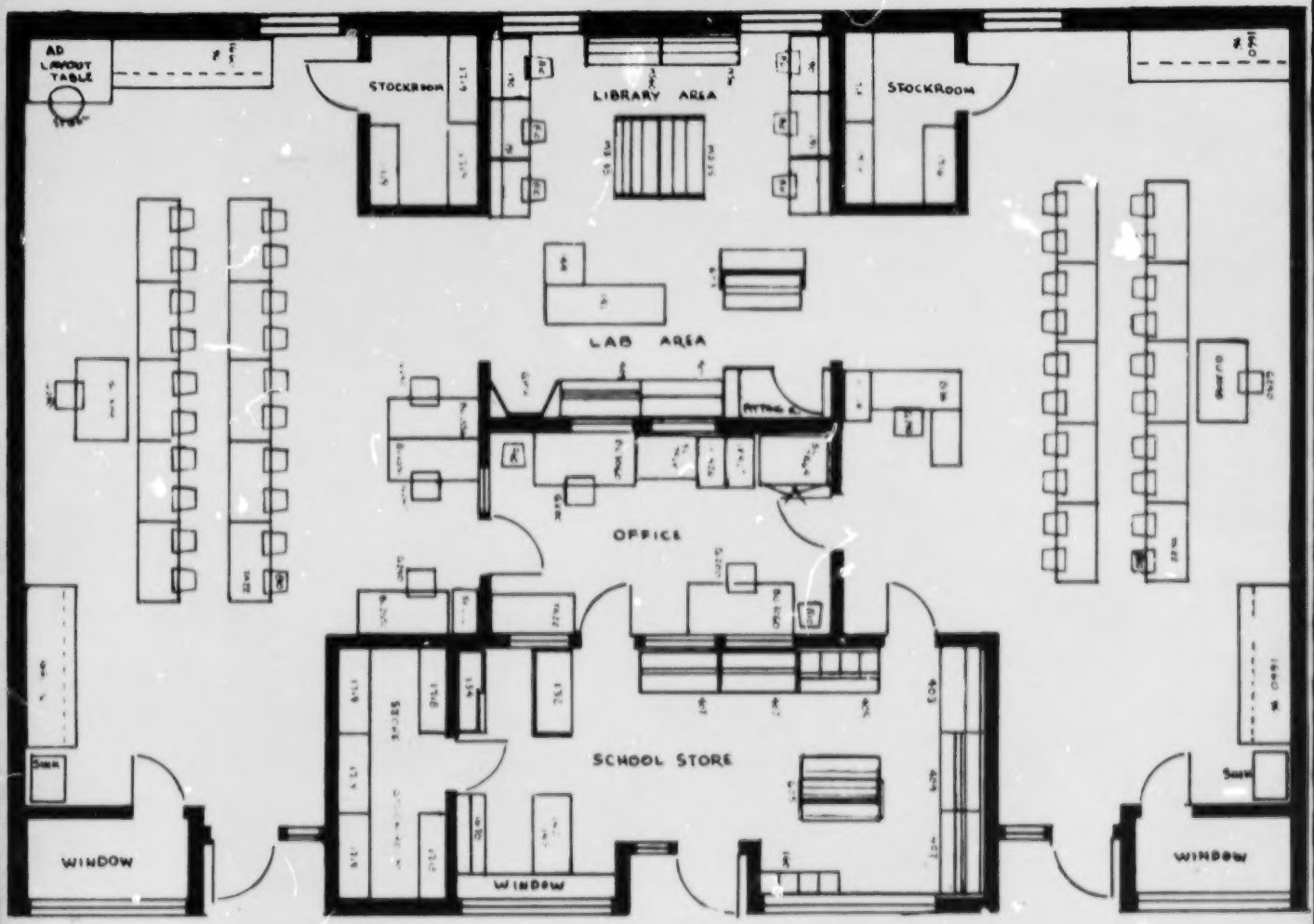
Good facilities are indispensable for effective individual and group instruction in marketing education. Facility requirements depend on such factors as size of school and Distributive Education class enrollments, scope of the Distributive Education program, and type, location and availability of community training stations. Criteria for a school store facility include:

1. Location in high traffic area of the school building.
2. Location adjoining or in close proximity to the DE classroom.
3. A "walk-in" type store.
4. Provision for adequate storage and office space.
5. Ample display windows.

SAMPLE STORE LAYOUTS




DISPLAY PLATFORM
SCHOOL STORE
GENERAL STOCKROOM
SCHOOL STORE STOCKROOM
OFFICE
AD LAYOUT TABLE


AD LAYOUT TABLE
STOCKROOM
LIBRARY AREA
STOCKROOM
LAB AREA
OFFICE
SCHOOL STORE
WINDOW
WINDOW
WINDOW

SALES TAX

In this handbook the Sales Tax Law is reviewed as it applies to the school store and most other extra-classroom organizations and activities. In Michigan, school stores are not exempt from the Sales Tax Law. The following exerpts from the state regulations give specific details. All stores should have an Application for Registration on file to obtain a Sales Tax License from the Michigan Department of Treasury. (See attached).

R 205.74 Rule 24. Educational Institutions

(1) Sales, not for resale, to regularly organized educational institutions not operated for profit are not taxable. "Not operated for profit", as used in this rule, means operated by an entity of government, a regularly organized church, religious or fraternal organization, where the income from the operation does not inure, in whole or in part, to the benefit of individuals or private shareholders, directly or indirectly, and where the activities of the entity are carried on exclusively for the benefit of the public at large and are not limited to the advantage, interests, or benefits of its members or a restricted group. "Educational institution", as used in this rule, means an institution of learning, organized solely for educational purposes, which maintains a faculty of qualified instructors, and teaches regular, continuous courses of study, and which confers upon students a recognized diploma after completion of a specific curriculum.

(2) Sales of athletic equipment to a regularly organized educational institution for consumption or use are under the management and control of the educational institution and the entire receipts are expended for athletic or educational purposes.

(3) Educational institutions which are not operated for profit, and which operate lunchrooms, cafeterias, or dining rooms for the exclusive use of bona fide enrolled students, are not taxable. Whenever such a lunchroom, school cafeteria, or dining room, sells to nonstudents, including teachers, the institution operating it is subject to the tax on those sales.

(4) Sales of class pins, rings, and similar articles are taxable when paid for, directly or indirectly, by the students.

(5) Sales to educational associations, parent teacher organizations, teachers, and other personnel of an educational institution are taxable.

(6) If an exemption is claimed, then at the time of the transfer of the tangible personal property, the seller shall retain, as part of the seller's records, an executed exemption certificate which reads as follows:

CERTIFICATE TO BE EXECUTED WHEN TAX EXEMPT SALE
IS MADE TO AN EXEMPT INSTITUTION OR AGENCY

The undersigned hereby certifies that the item or items being purchased are to be used or consumed in connection with the operation of the exempt institution or agency named in the space provided below and that the consideration for this purchase moves from the funds of the designated institution or agency. In the event this claim is disallowed the transferee promises to reimburse the seller for the amount of tax involved.

. . . . . .
Name of exempt institution or agency

Date . . . . . .

. . . . . .
Signature and title of person making certification

P 205.74, Rule 24. Educational Institutions (Continued)

(7) Schools operating a kindergarten through twelth grade programs are not required to pay tax on the sales of textbooks to enrolled students. Sales of textbooks to nonstudents are taxable. Sales of yearbooks and annuals to both students and nonstudents are taxable.

History: 1944 AC, p.1327, 1944 ACS 31, p.20; 1954 AC, p. 918; 1954 ACS 7, p.11; 1954 ACS 71, p.6; 1954 ACS 88, p.____.

C-3400 (Rev. 12-79) 1

MICHIGAN DEPARTMENT OF TREASURY APPLICATION FOR REGISTRATION

Use this application to apply for a Sales Tax license or a Use Tax registration and to register for Income Tax Withholding and for the Single Business Tax. You must complete all applicable sections of the application. All owners of a business must sign. It is essential to file a new application whenever there is a change in ownership, such as a change from one individual to another, a change in partners, an individual or partnership incorporation, etc.

For your convenience, the Michigan Department of Treasury will use your Federal Employer Identification (F.E.) Number, assigned by the Internal Revenue Service, to identify your account with this Department. If you do not have an F.E. Number, but will have employees, file an application for a Number with your Internal Revenue district director. If you do not have an F.E. Number when you file this application, we will assign a Treasury number to you. When you get your F.E. Number, please put it on the next return you file with us. We will discontinue the Treasury number and use your F.E. Number to identify your account.

SALES TAX

Anyone who engages in the business of retail sales of tangible personal property from a Michigan location needs a Sales Tax license. Include the license fee of $1.00, payable to the State of Michigan, with this application.

USE TAX

Anyone who intends to sell or lease tangible personal property to Michigan customers from an out-of-state location (and has no retail location in Michigan) must get a Use Tax registration. You must also get a Use Tax registration if you are a Michigan resident who buys or rents tangible personal property from an out-of-state source or if you sell telephone, telegraph or other leased wire communication services or transient hotel or motel room rentals.

INCOME TAX WITHHOLDING

If you are an employer required to withhold Federal Income Tax from compensation paid an employee, you are also required to withhold Michigan Income Tax. An employee is a person who performs services subject to the will and control of an employer both as to what will be done and how it will be done. For further clarification, see Federal Employer's Tax Guide—Circular E.

SINGLE BUSINESS TAX

The Single Business Tax is a value added tax which includes components of compensation, interest and depreciation added to Federal Taxable income.

The Single Business Tax is a specific tax on the adjusted tax base of every person with business activity. If your allocated or apportioned annual gross receipts total less than $40,000, you are not required to register or file returns. Single Business taxpayers include all business activities—corporate or noncorporate, individual, partnership, co-partnership, joint venture, receiver, association, estate, trust or any group or combination acting as a unit.

If your business is a member of a controlled group, complete item 1b. A controlled group is an affiliated group of corporations, controlled group as defined in section 1563 of the Internal Revenue Code or two or more businesses under common control as defined in Internal Revenue Service Regulation 11.414(c).

Businesses exempt from Federal Income Tax are exempt from Single Business Tax, except for certain organizations with unrelated taxable business income. Persons primarily engaged in the commercial farming business are also exempt.

Please answer all questions that apply to your business. Incomplete information may delay processing. After completion send to:

MICHIGAN DEPARTMENT OF TREASURY
TREASURY BUILDING
LANSING, MI 48922

Phone: (517) 373-0888

IMPORTANT *Please read both Instructions and Application carefully. Type or print legibly and complete all applicable items. Incomplete information will delay processing of your application.*

1a. KIND OF OWNERSHIP OF THIS BUSINESS (Check applicable box(es))

- ☐ ① Individual
- ☐ ② Husband-Wife
- ☐ ③ Partnership
- ☐ ④ Domestic Corporation
- ☐ ⑤ Foreign Corporation
- ☐ ⑥ Trust or Estate (Fiduciary)
- ☐ ⑦ Joint Stock Club or Investment Co.
- ☐ ⑧ Social Club or Fraternal Organization
- ☐ ⑨ Other (Explain) _____
- ☐ ⑩ Registered Partnership
- ☐ ⑪ Limited Partnership
- ☐ ⑫ Subchapter S
- ☐ ⑬ Professional
- ☐ ⑭ Subchapter S

1b. CONTROLLED GROUP—Is your organization a member of a controlled group? (See Single Business Tax instr. on page 1.)

☐ YES ☐ NO

If YES, identify controlling member below and attach schedule of names and acct. nos. of other members.

Name of Controlling Member

Acct. No.

2. INDICATE TAXES FOR WHICH YOU WILL BE LIABLE. GIVE DATE THAT LIABILITY WILL BEGIN.

- ☐ Sales Tax — Mo. Day Yr.
- ☐ Use Tax — Mo. Day Yr.
- ☐ Income Tax Withholding — Mo. Day Yr.
- ☐ Single Business Tax — Mo. Day Yr.

3. CORPORATION NAME/DIVISION NAME

4. LIST NAME(S) OF OWNER, ALL PARTNERS OR CORPORATE OFFICERS. (Attach an additional list if necessary.)

A. Name (Last, First, Middle) | Title

Residence Address (Number and Street)

(City, State, ZIP) | Residence Telephone Number

Social Security Number | Driver License Number | Date of Birth

B. Name (Last, First, Middle) | Title

Residence Address (Number and Street)

(City, State, ZIP) | Residence Telephone Number

Social Security Number | Driver License Number | Date of Birth

C. Name (Last, First, Middle) | Title

Residence Address (Number and Street)

(City, State, ZIP) | Residence Telephone Number

Social Security Number | Driver License Number | Date of Birth

5. BUSINESS, TRADE OR ASSUMED NAME (if used) | Business Telephone Number

6. LEGAL ADDRESS OF BUSINESS (Where all legal contact by the Department of Treasury may be made)

Number and Street | Business Telephone Number

City, State, ZIP | County | Business Located in City? ☐ Yes ☐ No

7. MAILING ADDRESS (Where the Department of Treasury will send all tax forms, if different from 6)

Number and Street, P.O. Box Number, City, State, ZIP

8. PHYSICAL LOCATION OF BUSINESS IN MICHIGAN (If different from 6)

Number and Street, City, State, ZIP

28

9. FEDERAL EMPLOYER IDENTIFICATION NUMBER
▶

IF NONE, IS NUMBER APPLIED FOR?
☐ YES ☐ NO

10. HOW MANY PEOPLE WILL YOU EMPLOY THAT ARE SUBJECT TO MICHIGAN INCOME TAX WITHHOLDING? .....

11. ANTICIPATED MONTHLY WITHHOLDING LIABILITY ▶ ☐ $0.00 ☐ Up to $100.00 ☐ Over $100.00

12. ANTICIPATED MONTHLY SALES TAX LIABILITY ▶ ☐ $0.00 ☐ Up to $100.00 ☐ Over $100.00

13. NUMBER OF BUSINESS LOCATIONS IN MICHIGAN (If more than one, attach a list of names and addresses.)
▶

14. IF SEASONAL BUSINESS, INDICATE DATES:
▶ MONTH BUSINESS OPENS

MONTH BUSINESS CLOSES

15. WILL YOU CLOSE YOUR BOOKS FOR THE YEAR ON DECEMBER 31?
▶ ☐ YES ☐ NO. IF NO, GIVE CLOSING MONTH AND DAY

16. ANTICIPATED ANNUAL GROSS RECEIPTS* $

*"GROSS RECEIPTS" MEANS RECEIPTS FROM: (a) Sales of inventory type items; (b) rentals or leases; (c) performance of services, interest, royalties, etc. to the extent derived from business activities.

17. MAJOR BUSINESS ACTIVITY
▶

On the enclosed list of 10 major business codes, find the category that best describes your business. Within that group, find the three-digit code which best describes your principal business activity. Enter the three-digit code at left.

IF YOUR BUSINESS ACTIVITY IS NOT ON THE LIST, OR YOU DO NOT HAVE A LIST, DESCRIBE YOUR BUSINESS ACTIVITY:

18. DO YOU HAVE A LICENSE TO SELL LIQUOR, BEER OR WINE?
☐ YES ☐ NO

19. IF GASOLINE STATION, GIVE BRAND

NAME OF DISTRIBUTOR

ADDRESS OF DISTRIBUTOR

20. WILL YOU SELL DIESEL FUEL?
☐ YES ☐ NO

21. DO YOU OWN OR LEASE A DIESEL HIGHWAY TRACTOR?
☐ YES ☐ NO

22. WILL YOU SELL CIGARETTES?
☐ YES ☐ NO

IF YES, WHO WILL YOUR CIGARETTE SALES BE TO?
☐ CONSUMERS ☐ RETAILERS FOR RESALE ☐ OTHER

23. WILL YOU OPERATE A CIGARETTE VENDING MACHINE?
☐ YES ☐ NO

IF YES, WHO OWNS THE MACHINE?

24. REASON FOR THIS APPLICATION
☐ Started a new business
☐ Added another location to an existing business
☐ Incorporated an existing business
☐ Purchased a going business
☐ Reinstated an old business (Old. Acct. No.)
☐ Other (Explain)

25. NAME OF THE PREVIOUS OWNER OF THIS BUSINESS
▶

PREVIOUS OWNER'S TAXPAYER ACCOUNT NO.

26. WILL THE PREVIOUS OWNER REMAIN IN BUSINESS AND MAKE RETAIL SALES AND/OR HAVE EMPLOYEES IN MICHIGAN? ☐ YES ☐ NO

27. IF A CORPORATION, GIVE STATE WHERE INCORPORATED

28. IF AN OUT-OF-STATE CORPORATION, ARE YOU REGISTERED WITH THE MICH. DEPT. OF COMMERCE? ☐ YES ☐ NO

29. IF A CORPORATION, INDICATE WHICH FEDERAL INCOME TAX RETURNS WILL BE FILED
☐ 1120 ☐ 1120S ☐ 990C ☐ 990T
☐ Other:

29

CONTINUE ON NEXT PAGE

30 SUBMIT A FINANCIAL STATEMENT OR COMPLETE PARTS 30A-30D	MICHIGAN ASSETS & LIABILITIES		OUT-OF-STATE ASSETS & LIABILITIES	
	COST	BALANCE OWED	COST	BALANCE OWED
A. Inventory owned				
B. Furniture & fixtures, autos, trucks, machinery & equipment				
C. Buildings & land				
D. Annual rent paid				

31. SIGNATURE OF OWNER—TWO (2) CORPORATE OFFICERS—AUTHORIZED REPRESENTATIVE		
I hereby declare, under penalty of perjury, that I have examined this application and the statements made and answers given are, to the best of my knowledge and belief, true and complete.		
Signature of officer or owner who controls or is responsible for filing returns and making payment of Michigan taxes	Title	Date
Signature	Title	Date

32. IDENTIFICATION OF PREPARER OTHER THAN TAXPAYER	
Name	Telephone Number
Address (Number and Street, City, State, ZIP)	

33. LICENSE FEE ENCLOSED: $1.00
(SALES TAX APPLICANTS ONLY. A BOND MAY BE REQUIRED BEFORE LICENSE IS ISSUED) ..... $ _____

READ THIS IMPORTANT INFORMATION

Penalty and Interest is added to your amount due if you fail to file your tax return or pay tax due on time. Avoid penalty and interest costs by preparing your returns carefully and filing the return, with full payment, by the due date. **Penalty** for failure to file or pay tax is five percent of the tax due for each month or part of a month that your return and payment is late. The minimum penalty amount is $5.00 per month per return. The maximum penalty total is 25 percent of the tax due. A penalty of $5.00 per day is charged for failure to file an informational return when no tax is due. **Interest** of at least nine percent per year is charged on any unpaid tax due.

Delinquent Collections—The Michigan Department of Treasury may file a tax lien against the taxpayer's real and personal property and issue a tax warrant or levy to seize and sell the taxpayer's property to pay delinquent taxes.

Successors—Persons who purchase a business or stock of goods can be held liable for tax debts incurred by the predecessors under various state laws. These laws require a purchaser to withhold purchase money to cover these tax debts. Sufficient purchase money should be withheld until the former owner produces a receipt showing the taxes have been paid, or a certificate stating that no taxes are due.

Corporate officers may be held liable for tax debts incurred by their corporations under several of the state tax statutes.

30

Ready for the SCHOOL STORE? READ THIS....

THE A TO Z OF THE SCHOOL STORE FORMATION

So you want to start a school store! This is a valid concept since it represents one of two methods for providing students with the occupational skills necessary for employment in the distributive occupations. The other method is the cooperative program. Starting a school store is very much like starting any other kind of business. It is very much like staging a show. Both require months of hard work and planning before that big opening day. Even many months of preparation cannot guarantee the success of any kind of production but it can certainly help.

There may be an extra something that produces the smash hit and the successful school store but the foundation must be sound. For example, some of the steps a school store coordinator must consider are regulations in the state pertaining to any type of business that may also apply to the school store. The teacher must locate then prepare a place to conduct the business. A functional organizational procedure must be established as well as planning for expenditures and financing necessary for making the business operations.

The school store laboratory is a vital tool in teaching Distributive Education since its utilization provides valuable work experience for the students enrolled in the program. The school store can assist students in making adjustments in a world of work setting and better prepare the student for the real world. There are a number of very important steps that can assist the individual teacher in establishing a school store laboratory that will effectively enrich the distributive education curriculum.

A checklist of suggested activities is provided for the distributive education teacher who is looking for a guide to follow in planning, opening, and operating the school store laboratory. We are now ready to determine whether you have considered the important steps prior to establishing that school store. Simply circle the response to the right of each question that most appropriately fits your particular situation. If you are able to answer "yes" to all the questions listed, you are well on your way to establishing a successful school store program:

A. Are you willing to undertake the task of running a retail operation along with the normal teaching load? yes no

B. Do you have the support of the building administration, superintendent and board of education? yes no

C. Have you prepared a formal written proposal explaining the ideas and concepts of the school store and its implications for students? (plan a student presentation of the proposal) yes no

D. Did you develop the necessary performance objectives for the school store program? yes no

E. Have you selected a possible store location in the school? yes no

F. Did you establish the basic requirements that the incoming student needs before entering the class? yes no

G. Did you establish a budget containing all the necessary start-up elements? yes no

H. Have equipment needs been checked out? yes no

I. Do you have an idea of how much inventory is enough? (The average inventory is $4,000 to $7,000.) yes no

J. Do you have some idea of the items that will be included in the store inventory? (Make sure that none of these offend the administration or school board.) yes no

K. Do you have an adequate line on vendors and will they assist in getting the store established? yes no

L. Are duties and responsibilities for store employees clearly defined? yes no

M. Have you developed or located the necessary forms that will facilitate a good sound bookkeeping system? yes no

N. Have you developed a simple, workable method for controlling inventory loss? (Customer and Employee rip-offs.) yes no

O. Have you developed a set of policies and procedures for your store? yes no

P. Did you prepare an operational manual for the school store? yes no

Q. Did you plan a store naming contest? (Excellent way to publicize the store with total school population.) yes no

R. Did you apply for a sales tax number or make plans to use the school number? yes no

S. Did you check the legal aspects in relationship to store hazards or in cases of customer and employee theft? yes no

T. Have you developed or collected an adequate supply of meaningful "filler materials" to assign to store employees when business is extremely slow? yes no

U. Did you plan to involve students in organizing, planning, and preparing the school store for opening day? yes no

V. Did you think about contacting the industrial education, home economics, and art departments to assist in the remodeling and decorating of the school store site? yes no

W. Did you plan some service activities that the school store can offer to the total school program? (Example: A service desk for clubs.) yes no

X. Did you work out the details for requisitioning merchandise and accounting procedures with the school accountant? yes no

Y. Did you consider the maximum number of students that can be placed in the store during open hours? yes no

Z. Have you set an opening date and planned a grand opening? yes no

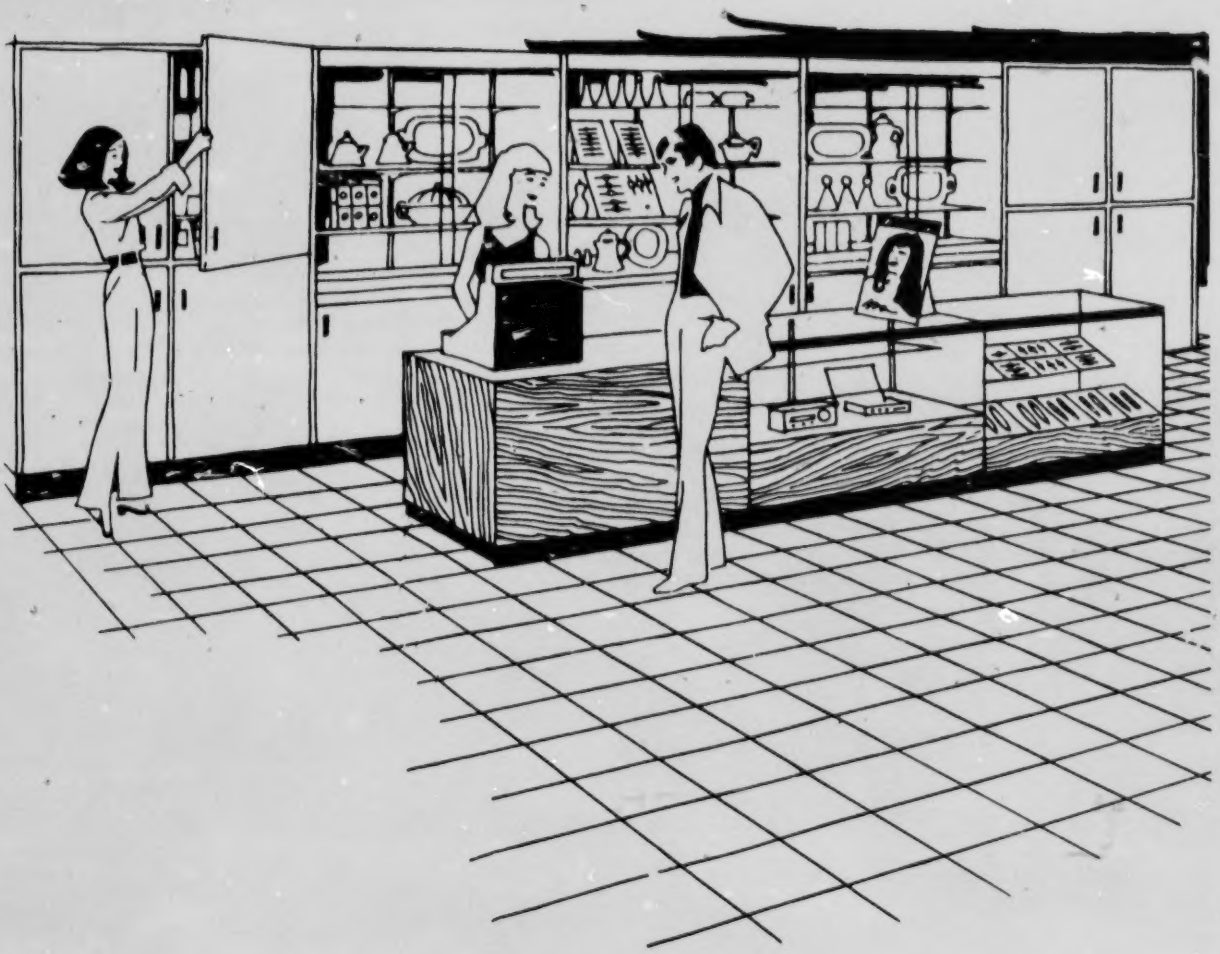
You could have answered "yes" to all the above questions. If you answered "no" to any of the listed questions, you should try to think of an alternative solution to the problem.

The checklist you have just reviewed represents the basic activities for establishing the school store. However, there may be items omitted that apply to your particular situation. While there is nothing sacred about the list presented it does provide an effective guide for the establishment of an effective school store program.

The above reprinted from: NADET News

Authored by: Dr. Louis Graziano
Eastern Michigan University
Ypsilanti, Michigan 48197

PART II
STORE HANDBOOK



STORE HANDBOOK

Setting Store Policies

The Store Handbook is designed to be given to the students to introduce them to your store's philosophy, policies, procedures, business forms, etc. In this section, we have included a variety of ideas to enable you to choose which will best fit your situation. These ideas are listed as options A., B., and C. to provide flexibility within your own school setting. It is recommended that you provide a copy of this handbook, modified to your specific situation, to each student.

You should write an introduction to your store handbook which may include the following: the purpose, history, what it is, how the store fits into the DE program, its organization, a general outline of what the handbook includes, and any information you may feel pertinent. Included is a sample as a model.

Experience has indicated that written store operating policies should include:

1. Agreement with the school administration relative to the disposition of store profits, provision for possible losses, percent of mark-up, financial control and reporting, and store hours.

2. Guidelines for limiting volume of sales and types of merchandise offered. The latter should be identified after consultation with local merchant groups to preclude offering competing lines of merchandise.

3. Guidelines for borrowing local merchants' merchandise for constructing displays.

4. Policy on the sale of edibles.

5. Provisions for compliance with sales tax regulations.

6. A purchasing policy limiting all school store merchandise buying (except school monogrammed items) to consignment purchases.

SAMPLE

PREFACE . . . to students and teachers
interested in D.E.

The Hawks' Nest student shopping mall is the backbone of the Distributive Education Program at Hamady High School. Its primary objective is to combine practical laboratory experience with preparatory occupational classroom instruction for careers in sales and marketing. By "preparatory", it is meant that this experience and instruction is intended to take place prior to co-op placement and further related instruction with a co-op experience.

In recent years, there have been numerous approaches to the problem of providing motivational preparatory DE instruction: use of outside speakers, gaming, and actual school-store operations. All of these have been an attempt to add reality to classroom marketing theory. An analysis of my own efforts and results as well as those of other teacher/coordinators has convinced me that there is no substitute for the "real thing", a store that students can learn from and call their own.

For proof, let us look at what the "real thing" does for second-year DE co-op level students. Grades with co-op students have few exceptions in my experience been below an "above average" or higher level. Most co-op students are highly motivated by the reality of their work experience in relationship to their related class and other school programs. The problem has been that employers would rather not have to spend a lot of time with student-trainees on fundamental skills such as change-making, cash register operation, display techniques, inventory systems, and sales techniques.

Employers instead look to the schools, particularly to the DE programs for assistance with this problem. Somehow, they expect us to handle it--to give them job candidates who "are ready to go". It only makes sense then, that what works well with co-op students, i.e., actual retail experience, is what will also work best with preparatory students. Thus the school store concept evolves as the optimum instructional method.

We have designed our store-lab to meet with (not compete with) the needs of those employers. They should view us not as a competitor in the marketplace, but as a training center designed to meet their entry-level employment needs. In structuring and periodically reviewing and evaluating such a program, we need their continued interest, involvement and support.

The biggest problem we face with the school-store concept is organizing the effort. Lack of organization will turn students off, lead to mistakes and disruptive behavior. A school store's large number of "employees" make organization important . . . for the size of the store, the teacher/coordinator has 5-10 times as many employees to deal with as the outside store owner. Furthermore, those employees are all new to the organization at the same time, and also inexperienced. Consider further the brief time periods students are in class or in the stores . . . the need for total organization becomes critical!

Organization then, is the biggest problem of the school-store teacher/coordinator. If you are uncertain and inconsistent, your students grow restless and your credibility diminishes. Our least successful years at Hamady were before we initiated the school-store concept. Our next least successful years were before we organized the store's activities. Our most successful years have been since we developed and put to use this employee handbook which represents an organized effort to each student.

The first four sections of this handbook provide the new student-employee or outside person a brief, interesting, and organized orientation to our mimi-mall operation. The last part provides a functional analysis of the mini-mall organization through eight detailed job descriptions that explain not only the "what" but also the "how to" in respect to student-employee performance.

If you are a D.E. student you will like this handbook because if you just use it properly you will know what to do and see yourself and your program as organized and therefore successful.

If you are a D.E. teacher, you will appreciate the organization brought about by the handbook since you won't have to try constantly to be the "answer" man, the "everything to everybody" person. Students will turn to you when the handbook doesn't provide an answer. When we encounter a problem the handbook doesn't answer we make a note of it and include it in our next annual revision.

So you have in your hands the best preparatory teaching aid we have been able to develop. With it and a lot of energy, we have been able to run The Hawk's Nest successfully, which means we have "turned kids on" to marketing careers. That's what makes The Hawk's Nest the backbone of our D.E. program ...if it works, then the rest (i.e. related text instruction, co-op placement, and co-op related instruction) complement it and evolve from it.

Donald Torline
Teacher/Coordinator

NOTE: THE FOLLOWING PAGES CONTAIN 27 SUGGESTED STORE POLICIES WITH ONE OR MORE OPTIONS IDENTIFIED WHICH CAN BE SELECTED AND/OR TAILORED FOR INDIVIDUAL SCHOOL STORE LABORATORY SETTINGS.

SUGGESTED STORE POLICIES

POLICY #1 STORE HOURS AND EMPLOYEE WORK SCHEDULE

Option A. The store will be open following the time schedule posted. Actual work assignments are at the discretion of the store supervisor (instructor) and are posted by the store manager. Every employee is expected to know his or her next day's work schedule.

Work assignments will rotate to give every employee the broadest opportunity for training experience.

Option B. Sales are Monday through Friday during the morning break period and lunch period. Employees are expected to punch in and out 3 minutes before and after store closing hours.

Option C. The School Store is open during the regular school year--Tuesday through Friday at times chosen for the convenience of the student body and the staff. Store hours are as follows:_____ _____. Other times are arranged.

UNDER NO CIRCUMSTANCE IS ANYONE TO BE IN THE STORE AT ANY OTHER THAN THE REGULARLY SCHEDULED OR SPECIAL STORE HOURS, EXCEPT WHEN AUTHORIZED BY THE STORE SUPERVISOR. Anyone found in the store without expressed permission will be subject to immediate dismissal from the program!

POLICY #2 ABSENCE AND TARDINESS

Options A. All business organizations succeed or fail depending upon the quality of the organizational personnel and the degree of "teamwork" they display . When one member of the team is away from the job, everyone else must re-adjust to balance the workload. This re-adjustment can be made without difficulty if it is planned for in advance. However, if your division or department is suddenly left shorthanded because you don't show up for work as expected, it puts an unfair load on everyone until the gap can be filled.

So if you must be absent from your assigned job, let the store manager and store supervisor know about your intended absence as early as possible. If you are going to be unexpectedly late or absent, for any reason, contact the store immediately. This will help us to make arrangements to keep the work flowing with a minimum of interruptions and confusion during your absence.

Excessive absences by students will be dealt with severely.

POLICY #3 EMPLOYEE DISCOUNT

Option A. While working in the School Store or enrolled in the DE program you are entitled to a Student Discount.

Option B. While working in the School Store you are entitled to a Student Discount.

. . . . . .

38

POLICY #3 EMPLOYEE DISCOUNT (continued)

A. The School Store employee is entitled to a discount privilege of 20% on all regular-priced merchandise. (10% on records and tapes.) Purchases of less than $1.00 are not normally included in this discount privilege. The 20% discount privilege also does not apply to reduced price, sale merchandise.

B. The Discount Privilege is 10% on all merchandise which is regularly priced, WITH THE EXCEPTION OF FOOD OR CANDY ITEMS, which DO NOT utilize the Discount Privilege. Purchases which are made on items that have been reduced in price, marked down, or on sale are not entitled to discounts.

The employee discount privilege is restricted to purchases of merchandise to be used by employees themselves, or their immediate family, or to be given as a gift by the employee. Under no circumstance is the employee discount privilege to be abused by other relatives, friends, neighbors, etc., not presently employed by the School Store.

Additional Suggestions:

Employee Discount on Candy and Food Items - Store advisors might consider offering a substantial discount (even below cost) on candy or food items to employee as a counter measure against pilferage. If a student employee can get a discount the temptation may not be as great to just help themselves.

A. Employees eligible for the employee discount must have an Employee Identification Card and present it to the cashier prior to starting the cash register operation. Also Time Card or Employee Charge Card will be sufficient.

B. Approval is required on all Discounts. Subsequent voiding will occur. Employees should not make purchases during class hours or while store business is being conducted. DISCOUNT SALES MUST be made either at the beginning of the hour or at the end. Items purchased on discount should be rung up by the store manager or authorized person only.

POLICY #4

Suggestions and improvements can be made by employees of the School Store and if found to be workable, an additonal discount on any item of the student's choice will be granted.

You as an employee of the School Store working at regular intervals will from time to time observe procedures which if modified would eliminate hassles and cut operating costs for your shop. When you make an observation of this nature write it down and step by step explain it. By all means submit your ideas. Our progress and growth depends on You, the students who work and learn in the School Store.

POLICY #5

All employees are immediately entitled to apply for a Charge Account. Under this plan, once an employee's application has been approved, they are entitled to charge purchases as long as the charge balance does not exceed the credit limit, $5.00.

All credit balances must be paid within two weeks of purchase or the charge privilege will be revoked. UNPAID BALANCES will be turned into the office.

POLICY #6 CHARGE ACCOUNTS

A. Charge Accounts will be made available to D.E.students and employees of the building.

B. Charge Accounts are made available (after application is accepted and processed) for all students and staff for non-food merchandise with a credit limit of _____.
The time limit for payment can be 30 days.

C Collection can be handled.

1) sheet listing merchandise purchased, date, and amount outstanding given to student (must be paid within 5 days)

2) phone call home

3) withholding of report card

4) withholding of diploma

5) withholding of book deposit money

POLICY #7 TIME CARDS AND TIME CLOCK

A record of your working hours is kept on a time card that you punch "in" and "out" when beginning and ending work. The time clock is located _____

Time cards are kept in "in" and "out" racks next to the time clock. Your time card must always be stored in the card racks except, of course, when you are punching in or out. (The position of the time cards in the racks tells the Personnel Manager and other store staff who and how many people are working in the store at any given moment.)

Your personnel manager of Store Supervisor will explain the mechanics of this method of record-keeping before you begin work.

Five important rules regarding time cards must be carefully observed by all time card employees.

1. All time card employees will punch in when starting work and out when quitting work (during regular or special hours.)

2. Under no condition may an employee punch another's card or allow the card to be punched by someone else.

3. Time cards are punched starting at the bottom.

4. Any mis-rings or mistakes on your time card must be corrected and ok'd by the Store Supervisor or personnel manager. If a time card is not complete you will lose credit for the time worked.

POLICY #7 TIME CARDS AND TIME CLOCK (continued)

5. Before punching out, your store number (if selling) or work activity (if sales supporting) must be written in on the left of your time card. Failure to do so will mean your time will not be counted.

6. There is a leeway of 5 minutes preceeding your scheduled starting time and after your scheduled quitting time during which you may punch your time-card. No employee may punch in before 5 minutes of his/her scheduled time to work or 5 minutes after his/her scheduled time to end work without approval from the Store Supervisor or Personnel Manager.

7. An employee must be in the Mall and working if he/she has punched in. You may not leave the Mall or classroom lab area without the permission of your Store Supervisor or Manager.

POLICY #8 USING STORE MERCHANDISE FOR PERSONAL OR STORE USE

An employee who picks up a piece of candy off the candy counter and plops it in his mouth is really stealing from the store, even if the candy is only worth a penny. A salesperson who arrives at his selling station to find that he does not have a pen and takes a new, unused, Bic pen from stock in order to write up a sale, and then puts the pen in his pocket (or leaves it in the store) perhaps without thinking about it, is stealing from the store.

It should be obvious that under no circumstances should an employee take merchandise or equipment or supplies from the store for personal use... irregardless of how small the price of the item is, and even if there is every intention of returning the item. If you need something see the Store Supervisor and appropriate arrangements can be made.

The store will maintain a supply of pencils and pens for salespersons to use when working on the floor. Please use these store supplies, if you do not have your own, and remember to return store supplies from where you got them so they can be used again by someone else.

If the need arises that it is necessary to use something from the store inventory, it must be authorized and recorded by the store supervisor.

POLICY #9 THEFT PREVENTION

A. Be an alert salesperson

B. Keep the merchandise straightened.

C. Keep display cases locked.

D. Know your prices.

E. Give your customer proper attention.

POLICY #9 THEFT PREVENTION (continued)

F. Do not leave store unattended at any time.

G. Try to have sales persons on the floor.

POLICY #10 SHOPLIFTING

All employees should be alert to shoplifters. Shoplifters cost us money, and excessive losses mean that we have to raise our prices. This, of course, hurts the honest customer and us. If you suspect someone of shoplifting, notify the Store Supervisor or Manager immediately If possible, keep the shoplifter in sight until help arrives.

For your own information, in the State of Michigan shoplifting is now considered a felony, no matter what the dollar amount of the items stolen. Conviction can mean a stiff jail sentence and fine. Of course, any student caught shoplifting is subject to indefinite suspension from school besides any legal action that the store might take against the individual. Parents will always be notified.

Without question, the same goes for employees who steal. Pilferage is probably the worse of two evils in that it is a trusted member who is hurting the Store and its staff. In any event, shoplifting or pilferage will result in the severest punishment if detected.

Help keep our customers HONEST . . . .watch for shoplifters and let them know you are watching . . . . .shoplifters will not steal if you don't give them a chance.

POLICY #11 DRESS REGULATIONS, APPEARANCE AND PERSONAL HYGIENE

Since the store is a place of business, employees are reminded to dress accordingly, especially if they are to appear on the selling floor. An employee's appearance can add to or detract from the customer's impression of our store, our merchandise, and our staff. Extreme hair styles, excessive makeup, outlandish clothing, inadequate or insufficient clothing, etc. are to be avoided by all employees, whether male or female.

Cleanliness is not only a virtue but, in our business, a real necessity. Considering that retailing requires constant person-to-person contact, it is expected that all employees, whether working on the floor or not, will pay particular attention to the way they appear. (Sight and Smell). Remember your relations with the customers and the rest of the store staff is very important to the successful operation of the store as a business.

Also, while on the subject, sales personnel are reminded to watch their posture while on the sales floor. As in any other retail business the sales personnel should not lean on the counter-tops, slouch against shelve units, and so forth. Not only does it look bad, but leaning on equipment is extremely hard on it.

POLICY #12 PERSONAL BUSINESS AND BEHAVIOR CODE

Here are a few general conduct rules actually practiced in business and expected of you while in the store.

1. Food and/or beverages are not to be consumed on the selling floor by customers or employees.

2. Gum chewing will not be allowed on the selling floor. Aside from looking bad, it is offensive to some customers.

3. Conduct all personal business matters not related to the store outside the store. This includes visiting with friends while on the sales floor.

4. All information pertaining to sales figures, mark-ups, costs, etc., are to be kept confidential.

5. Avoid fooling around and keep a businesslike attitude when working in the store. Throwing things, scuffling, tripping, the playing of practical jokes, wandering in the halls, or other horseplay is not allowed and will be dealt with severely.

6. Unless you are working, stay out from behind counters and the back stock area.

7. Do not write letters or read books and magazines while working in the store. Keep busy. Customers will avoid a sleepy-looking store.

8. Be considerate of others. Practice the "Golden Rule" and your job and the jobs of others will be more enjoyable.

9. Do not place any notice on any bulletin boards or walls within the classroom or store without obtaining prior approval from the store manager or store supervisor.

10. Keep Busy! Remember that you are only one of many employees being supervised at the same time. When you finish an assigned task, notify your manager and ask what you may do next. Better yet, look around and see what routine tasks may need to be done and suggest that you might do one of them. This is probably the single most valuable personality trait an employee can have. Over the years, the most successful co-op students coming from _____ have been the ones who learned how to keep busy while working in (school store).

11. A word about loyalty.

Remember that as an employee of _____ (or anyone else), your first loyalty is to your employer. If you withhold knowledge of dishonesty on the part of another employee or customer, you are helping no one----to the contrary, you become an accessory to his/her crime, you contribute to a problem he/she

POLICY #12 PERSONAL BUSINESS AND BEHAVIOR CODE (continued)

needs professional help with, and you contribute to our problem of insuring the success of our effort in the store. By doing so you are working against the class---stealing is a criminal act. Criminals don't need protection, they need all of our help. If you obtain such information you really have no choice but to notify your supervisor immediately!!

POLICY #13 CHECKING EMPLOYEE BELONGINGS

While you are working in the store, as an employee, you should leave your books, purse, and packages of merchandise in the workroom adjacent to the store. There is a coat rack provided for you also in the workroom and it is expected you will utilize it or your locker and not wear jackets or coats on the salesfloor!

POLICY #14 NAME BADGES OR BUTTONS

1. Name buttons worn by employees help to create a friendly atmosphere. Also, customers feel more at ease if they can refer to an employee by his/her name.

2. Every employee will be issued a name button and it is to be worn during the working lab period. It should be worn on a lapel where it is easily seen.

3. You will be issued only one (1) name button. After that it will cost you $_____ for replacement.

POLICY #15 CASHIERING

No employee is to operate, or in any manner be involved in the operation of, or in any way tamper with, the cash register or cash fund boxes unless specifically authorized and/or assigned to do so by the Store Supervisor. All register operators must sign the Register Operation Log on the front of the register stand.

POLICY #16 OVERRINGS AND VOIDS

If a cashier has an overring or void, he/she must contact the Store Manager or Store Supervisor immediately. Then the "Okayed" overring or void must be placed in the cash register under the cash drawer.

Voids and overrings are costly in wasted time and effort, so when cashiering, be careful.

POLICY #17 APPROVALS

To secure approval on all check cashing, voids, refunds, overrings, employee or other discounts, etc., contact the Store Manager or Store Supervisor.

POLICY #18 CASHING AND HANDLING OF CHECKS

All checks must be "Okayed" by the Store Manager or Store Supervisor.

When a check is presented to you, ring the Store Manager or Store Supervisor. While waiting, check to see if the following information is on the check:

1. No personal checks are to be accepted. (second party checks).
2. All checks must be written in ink to the _____.
3. All checks must have current date: (no post dated checks will be accepted.
4. Write down driver's license, if applicable, and telephone number, and grade on back of check.
5. Make sure check is complete: (date, store name, amount and signature).
6. No check over $10. will be accepted.

POLICY #19 REFUND POLICY

Our policy at the _____ is one of "Satisfaction Guaranteed" on all of our regular-priced merchandise purchases.

If a regularly-priced merchandise item is defective and the customer wants an even exchange, refund, or refund with additional purchase, the salesperson should contact the store manager or supervisor for instructions.

All merchandise returned or exchanged must have an accompanying sales check or sales receipt.

Sales of clearance or final sales merchandise are final and no refund is allowed. No refund will be given without authorization of the store manager or store supervisor.

POLICY #20 SHORT CHANGE COMPLAINTS

When a customer complains about being short changed, and if the cashier is not sure of the transaction, take the customer's name, address, telephone number, grade, the amount claimed, your name, shift, and date. Explain to them that the advisor or manager checks out the register and if there are any adjustments to be made, they will be contacted.

The cashier then reports this to the manager and gives him/her this information. If the customer is not satisfied with this procedure, have the manager check out your drawer in front of the customer. If it is over, refund the money and apologize for the inconvenience. If the drawer is not over, apologize and state that there is nothing more you can possibly do.

POLICY #21 COMPLAINTS

If a customer complains or is greatly dissatisfied, do not argue with him/her.

Remember, the customer is always right. Avoid argument, be a good listener, be considerate and ring for the Store Manager or Supervisor with, "One moment, please; I am sure Mr./Ms. can help you".

Complaints are normal to any business, but an employee's good manners and common sense can keep them to a minimum.

POLICY #22 PUBLIC RELATIONS POLICIES

Lost and Found -- Any "found" items will be placed in a designated place (lost and found box or shelf). Anything of value will be placed in the office or given to the advisor for safe keeping.

Customer Leaves Change -- When change is left after a purchase, take down the following: 1) if known, customer's name, 2) date and time, and 3) amount left. Give this information and money to the supervisor at the end of the day.

POLICY #23 ACCIDENTS

Working safely is as much a part of your job as doing your work. Here are a few basic safety suggestions which, if followed, will help to eliminate accidents.

1. Lifting -- Lift heavy objects by bending at the knees and then straightening your legs. Ask for help when you need it.

2. Fooling -- The greatest single cause of employee injuries is through horseplay. DO NOT ENGAGE IN HORSEPLAY!!

3. Cleanliness -- Make sure objects (such as glass dividers, razor blades, etc.) are not left on merchandise counters. Also stock should be kept off the floor as much as possible to avoid customers falling over merchandise.

However, even with precaution used, accidents still occur. If there is an injury, contact the store manager and store supervisor.

POLICY #24 MAINTENANCE POLICY

When maintenance of some type is needed and cannot be handled by the person in charge at the time, bring it to the advisor's attention.

The main reason for repairs is carelessness. The poor handling of equipment makes a rising bill in repair. Let's try to keep the costs of repair down to size.

POLICY #25 TELEPHONE PROCEDURE

The store number is _____.

Many times the phone will ring while the Store Supervisor is not in the office. As an employee, you must regard every caller as important. There will be an assignment sheet posted listing the telephone schedule (students answering the telephone). Here are some tips to follow if you answer the phone:

1. Try to answer on the first ring or as soon as possible.

2. Answer by giving the store name, such as "The Hole in The Wall, student speaking."

3. If you have to find the Supervisor, be sure to say, "Excuse me, please, I'll locate him/her." Go over and get Supervisor -- don't shout across the floor.

4. If you can't find the Supervisor, be sure to say, "Ms./Mr._____ is not here, may I take a message?"

5. This is a <u>business</u> phone and not to be used for personal calls.

Your performance on the telephone tells a lot about our business. Don't give us a bad reputation, learn to use the telephone properly.

POLICY #26 GROUNDS FOR DISMISSAL FROM THE PROGRAM

1. Conduct which is considered disorderly, inappropriate or incompatible in any fashion or manner with the organization.

2. Conclusive evidence of dishonesty.

3. Committing, or attempting to commit, deliberate damage to store property, including the cash register, other machinery, fixtures and merchandise.

4. Intentionally punching another employee's time card or intentionally permitting anyone else to punch your time card.

5. Excessive tardiness or absence without valid reasons.

6. Negligence in performing duties, assigned or otherwise, and insubordination.

7. Granting discount privileges to anyone not authorized to receive such a discount.

POLICY #27 STUDENT/EMPLOYEE PERFORMANCE AND PROFICIENCY

A. The Store Manager, the Personnel Manager, or the Store Supervisor may at any time write a report based on an occurrence or observation they have made regarding an employee's work. PINK reports must be filled out when violation of a store rule, or policy has taken place. GREEN report forms should be filled out when a task has been performed exceptionally well and deserves such recognition. Refer to job descriptions so you will know what is expected of you.

As a student/employee, you will be rated twice (once each marking period) during the time you are assigned to D.E. Lab. This rating will be based on your performance of selling as well as sales-supporting activities during both class and selling periods.

B. The sample performance appraisal is an evaluation of each employee's job performance in the retail lab and is to be filled out by the store manager and supervisor at least every two weeks. The form may also be used as a grading device. Your store grade in conjunction with your classwork grade will establish your program guide.

C. Student/employees in the D.E. program receive a letter grade each marking period. This letter grade is achieved through a combination of tasks. Included in this D.E. Handbook are the tasks.

While working in the Lab your store manager or supervisor may write a report for your personnel folder.

48

JOB DESCRIPTIONS

The duties and responsibilities of your store's personnel will vary to fit your program. We have listed a bare outline for the various positions which you should expand upon so that the student/employee knows 1) specifically what is expected of them and 2) how to do it in accordance with your procedures and various machines.

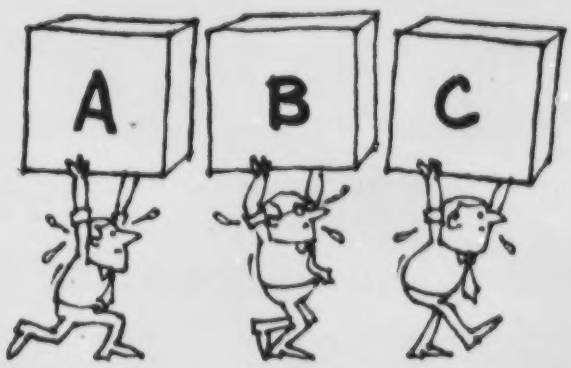
Be sure to check the M/DE task statements in each of the six functional sections in this Guide to add tasks to these job descriptions as most appropriate for your store operation.

A. STORE MANAGER

1. Supervise sales clerks, cashier, stockpersons, and wrappers.
2. Supervise all customer orders and/or requests for merchandise
3. Make all "operational" decisions while in charge of the store.
4. Make all sales-supporting decisions.
5. Oversee bookkeeping-inventory operations.

B. SALESPERSON

1. Take care of customers' needs for merchandise or service
2. Write up sales, refunds, returns, discounts, charges, and any other sales-related forms
3. Ring up sales on cash register
4. Answer customer's questions
5. Suggest new merchandise
6. Keep stock straightened
7. Watch for shoplifters
8. Wrap purchases
9. Count change correctly



C. CASHIER/BOOKKEEPER

1. Record sales on cash register
2. Establish daily cash funds and calculate gross profits on sales
3. Prepare bank deposits
4. Read and reset the cash register
5. Balance the daily statement of business and record Daily Gross Sales Information
6. Calculate monthly sales tax and prepare sales tax records
7. Record accurately all cash deposits, accounts, receivable and payable, purchases and expenses, and other pertinent data
8. Record weekly store inventories, and provide weekly financial reports

D. ADVERTISING AND SALES PROMOTION

1. Coordinate Advertising with other School Store activities
2. Select items to be advertised
3. Produce and distribute printed advertisements
4. Create and produce audio advertisements (to be written and/or recorded by a two-person team on Wednesday for reading or playback on the next five school days).
5. Develop special promotions

E. STOCK AND OPERATIONS

1. Process new shipments of incoming goods
2. Maintain perpetual inventory system
3. Maintain physical inventory system (performing actual merchandise counts)
4. Maintain adequate stock levels on the selling floor
5. Perform store maintenance and repair

F. VISUAL MERCHANDISING (DISPLAY)

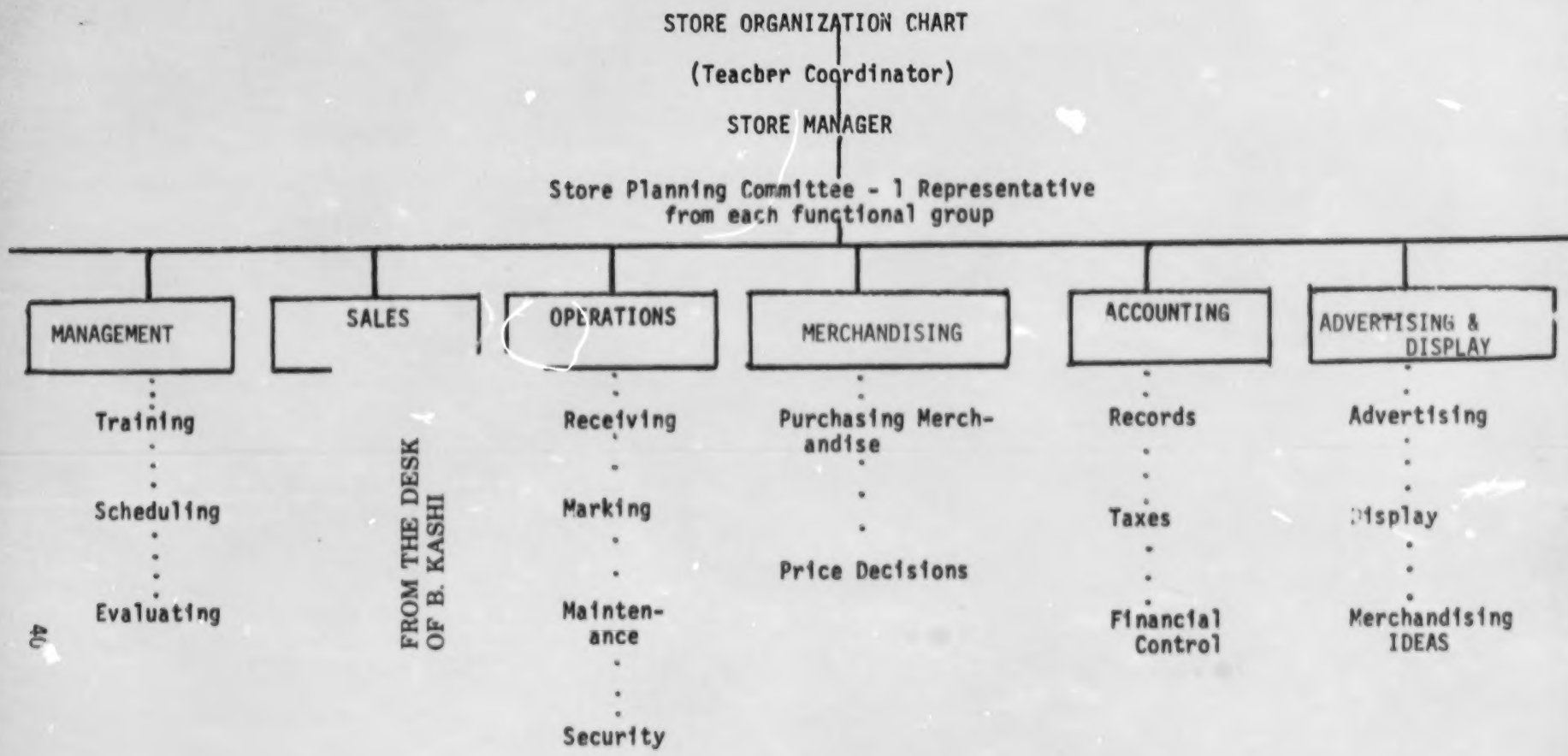
1. Design and trim hall display windows
2. Build, purchase, and maintain display props
3. Layout and design In-Store and Point-of-Purchase displays

G. SIGN MACHINE OPERATOR

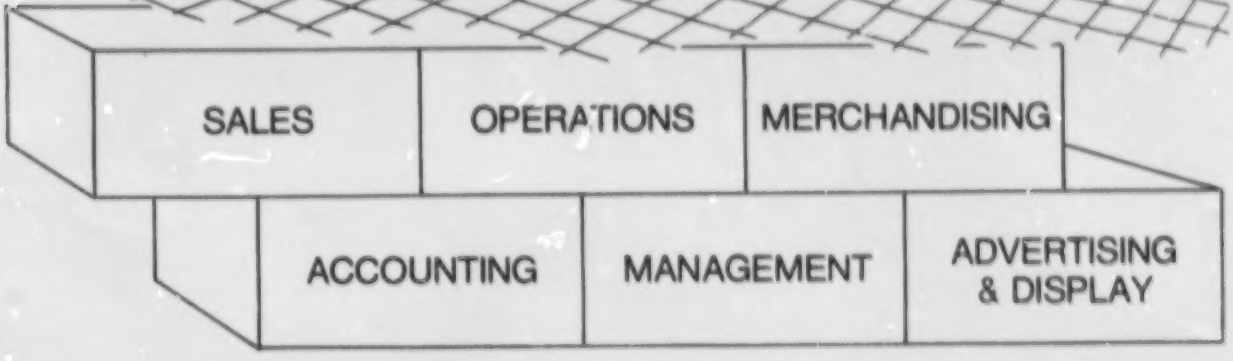
1. Set up signs
2. Ink sign setups
3. Run the sign press
4. Clean the type, and ink rollers, the ink platten, and your hands
5. Take down sign setups
6. Maintain sign area

H. BUYING AND PRICING

1. Follow sales trends (e.g. comparison shopping, trade journals, newspapers, review customer requests, etc.)
2. Develop and maintain good business relationships with merchandise sources
3. Select merchandise
4. Coordinate with other School Store departments (e.g. working with bookkeeper and budgeting, oversee pricing and coding, etc.)
5. Decide pricing structure


STORE ORGANIZATION CHART
(Teacher Coordinator)
STORE MANAGER
Store Planning Committee - 1 Representative from each functional group
MANAGEMENT
Training
Scheduling
Evaluating
SALES
FROM THE DESK OF B. KASHI
OPERATIONS
Receiving
Marking
Maintenance
Security
MERCHANDISING
Purchasing Merchandise
Price Decisions
ACCOUNTING
Records
Taxes
Financial Control
ADVERTISING & DISPLAY
Advertising
Display
Merchandising IDEAS

PART III
STORE FUNCTIONS



STORE FUNCTIONS

The school store manual has developed responsibilities by six major operating functions: sales, merchandising, advertising/display, operations, management and accounting. Hopefully you will see that common competencies have been incorporated into store group responsibilities that tie directly to the IDECC System and the new Michigan common core curriculum.

The format which follows lists in separate sections the function, task statements, learning activities, store ideas, and forms. This may be used by the instructor and/or small groups of students who can be assigned to each of the six functions.

It is designed so that each individual function can be utilized separately to run your school store. It is suggested that students be allowed to work in groups to develop better procedures for running the store, assign duties and responsibilities, and actually run the store in the way their group has planned. Throughout the year the groups should be rotated through all the functions so that the students have the opportunity to learn the total store operations and accomplish the identified tasks.

When setting up groups to work together it is wise to consider the process of group development and group dynamics. Some basic items to consider are:

1. Groups should have time to know each other as individuals
2. Groups need to know what is expected of them
3. Groups need to establish leadership and other group roles
4. Groups need to identify objectives
5. Groups need to develop methods to deal with problem solving and conflict
6. Groups need to develop a communication system
7. Groups need a feedback system with the overall leader (teacher)
8. Groups accomplish tasks more effectively when the individuals are interacting with each other personally in a positive way

SMALL GROUP EVALUATION

Teachers who choose to operate their school store in functional groups might wish to anonymously check on the progress of each group. The Group Assessment Form which follows is designed to help you stay on top of the success and failures of each group. Some suggestions for use are:

1. Use regularly about once a week - do not over-use this evaluation. Ask each student to fill out a form for the group but not to sign it.

2. Keep all responses absolutely confidential. Do not tell the group what someone said, as this becomes tattling and will discourage further feedback.

3. Use the evaluations to be aware of group and/or individual problems and to see that they are solved.

4. Publish the positive comments to give a group the needed "pat on the back".

GROUP ASSESSMENT

_____Group (Do not sign name)

1. What is your degree of satisfaction with your small group today?

1 2 3 4 5 6 7 8 9 10

Very Little — Very Much

2. To what extent did your group accomplish necessary tasks?

1 2 3 4 5 6 7 8 9 10

3. To what extent did your group cooperate with each other?

1 2 3 4 5 6 7 8 9 10

4. How much conflict occurred between group members?

1 2 3 4 5 6 7 8 9 10

5. Who provided the most leadership in your group?_____

Who provided the second most leadership?_____

6. I was most dissatisfied with our group because_____

_____

_____

_____

7. I was most satisfied with our group because _____

_____

_____

_____

8. How could this group work together better?_____

_____

_____

_____

9. Today our group accomplished: (describe briefly)

CAREER PLANNING

As students work in each of the functional areas of a school store, they should explore jobs in the community that are related to the jobs they are performing in the school store.

To do this we suggest that each student be assigned to investigate one or two potential jobs and report his/her findings to the total group. Specific steps to follow in this investigation include:

1. Each student analyzes his/her own personal career needs using the Structured Search booklet available from MOIS. (Check Guidance Counselors for this resource).

2. Students may further analyze their career interest areas through the OVIS (Ohio Vocational Interest Survey) which results in information about the degree of interest a person might have in a series of 24 career clusters.

3. Students choose jobs to analyze from the MOIS list entitled Structured Search Scan Sheets or from DE-related jobs identified on the list in this section. They should concentrate on jobs that are similar to the school store function they are currently assigned to. As a result they can understand the tasks identified in the real jobs as being similar to the school store.

4. Students use the form in this section entitled "Job Description Form" to analyze the basic details for their chosen job. The MOIS materials are available on microfiche to all Michigan school systems. In addition, information can be found in school libraries by checking the Dictionary of Occupational Titles, Career Encyclopedias, SRA resource materials, (Science Research Associates) etc.

5. If the information obtained indicates that the student would like to know more about the job, he/she should set up an appointment to interview a person actually employed in that type of job in the community. Use the form entitled "Personal Interview Form" as a guide for questions and a format for a written report.

   NOTE: Both the completed job description form and the personal interview form should be copied for a master resource book for future use by this class and for later years. Eventually a teacher could develop quite a file of information about the job possibilities in the community.

6. Students should continue this process throughout the year until each person is able to make a career planning decision.

7. These activities can be used to obtain credit toward the DECA Merit Award Program (MAP).

** JOB DESCRIPTION FORM **

STUDENT'S NAME_____ DATE_____

TITLE OF JOB_____ DOT NUMBER_____

1. What is the amount of education required for the job?

   _____ A. High school or less.

   _____ B. High school plus special training.

   _____ C. College graduation or graduate school.

2. What are some of the specific interests you should have for the job? _____

   _____

   _____

3. What are some of the job's working conditions? _____

   _____

   _____

4. What are some of the physical activities the worker does? _____

   _____

   _____

   _____

   _____

5. What responsibilities does the worker have? _____

   _____

   _____

   _____

   _____

6. What parts of the nation are the jobs located in? _____

_____

7. What school subjects should you take to prepare for the job? _____

_____

_____

8. What special education or training is required for the job? _____

_____

_____

9. What parts of the job would you like best? _____

_____

_____

10. What does a beginning worker in this job usually do? _____

_____

_____

11. What are the chances for advancement on this job? _____

_____

_____

12. What could you expect to earn on this job? _____

13. What are some of the possible disadvantages of the job? _____

_____

14. What are some things I could do to find out more about this job? _____

_____

15. Now that you have read about this job, are you more or less interested in it? _____

_____

** PERSONAL INTERVIEW FORM **

STUDENT'S NAME_____ INTERVIEW DATE_____

JOB TITLE_____ _____

NAME OF PERSON INTERVIEWED_____

WHERE EMPLOYED_____

Questions to be asked:

1. Describe your job duties and responsibilities: _____

_____

_____

_____

_____

2. What hours do you usually work? _____

3. What is your opinion of the future outlook of this type of job? _____

_____

4. What amount and kind of education is required for this job? _____

_____

5. What associations if any do you belong to in connection with your job? _____

_____

6. What do you like most about your job? _____

_____

Least? _____

7. What special skills do you feel are required for this job? _____

_____

8. Does the job have a regular routine or is there some variety? _____

_____

9. Does the job have any special physical demands? _____

_____

10. Is there a minimum age requirement for this job? _____

11. What previous jobs did you hold that helped prepare you for this occupation? _____

_____

12. What jobs could you advance to from your present position? _____

_____

13. Do you work with others in your job? _____ In what ways? _____

_____

14. Are there any special materials, equipment, tools, machinery, etc. that you have to know how to use in your job? _____

_____

15. Do you have to use figures, reports, statistics, etc. in your job? _____ If so, how? _____

16. What fringe benefits does your job have? _____

_____

17. What personal qualities does a person need for this job? _____

_____

_____ _____

Signature of Interviewee Name of Company

Would you be willing to have other students conduct similar interviews with you at your convenience? _____Yes _____No

POSSIBLE CAREERS IN MARKETING AND DISTRIBUTIVE EDUCATION

Identified in the Dictionary of Occupational Titles

ADVERTISING SERVICES

Market-Research Analyst
Copy Writer
Graphic Designer
Creative Director
Manager, Display
Buyer, Time and Space
Manager, Advertising
Account Executive
Advertising Display Rotater
Supervisor, Advertising
Manager, Advertising Agency
Sample Distributor
Exhibitor Display Representative
Public-Relations Representative
Sign Writer, Hand
Sales-Service Promoter
Classified-Ad Clerk I
Leasing Agent, Outdoor Advertis
Sales Representative, Radio
Sales Representative, Graphic
Sales Representative, Signs
Sales Representative, Advert
Sales Representative, Signs
Displayer, Merchandise
Decorator
Advertising-Display Rotator
Supervisor, Advertising
Sample Distributor
Exhibit-Display Representative
Sign Writer, Hand

APPAREL AND ACCESSORIES

Fashion Coordinator
Sample-Display Preparer
Salesperson, Orthopedic Shoes
Sales Representative, Footwear
Sales Representative, Men's
Sales Representative, Uniforms
Sales Representative, Women's
Salesperson, Corsets
Salesperson, Fashion Accessories
Salesperson, Furs
Salesperson, Men's Furnishings
Salesperson, Shoes
Salesperson, Infants and Child
Salesperson, Men's and Boys
Salesperson, Millinery

APPAREL AND ACCESSORIES - (Continued)

Salesperson, Women's Apparel
Sales Representative, Leather
Sales Representative, Textile
Sales Representative, Shoe
Sales Representative, Jewelry
Salesperson, Jewelry
Fur-Storage
Stock Checker, Apparel

AUTOMOTIVE

Field Representative
Manager, Parts
Service Manager
Manager, Storage Garage
Manager, Vehicle Leasing
Management Analyst
Service Representative
Salesperson, Automobiles
Sales Representative, Automobile
Salesperson, Trailers and Motor homes
Sales Representative, Motor Vehicles
Salesperson, Automobile Accessories
Salesperson, Parts
Automobile Locator
Appraiser
Automobile-Repair-Service Estimator
Car-wash Supervisor
Parking-lot Attendant
Dispatcher, Automobile Rental
Automobile-Rental Clerk

FINANCE AND CREDIT

Broker-and-Market Operator,
Broker's Floor Representative
Manager, Financial Institution
Bank Cashier
Foreign-Exchange Trader
Reserve Officer
Securities Trader 2
Manager, Credit Union
Credit Analyst
Brokerage Clerk 2
New-Accounts Clerk
Safe-Deposit-Box Rental Clerk
Sales Agent, Securities
Sales Agent, Financial Service
Sales Agent, Financial-Report

FLORISTRY

Floral Designer
Salesperson, Flowers
Salesperson, Florist Supplies

FOOD DISTRIBUTION

Buyer
Commission Agent, Livestock
Commissary Manager
Cashier, Courtesy Booth
Checker, Bakery Products
Commission Agent, Agricultural
Sales Representative, Livestock
Sales Representative, Food Products
Stock Clerk, Self-service Store
Sales Clerk, Food
Buyer
Peddler
Supervisor, Route Sales-Delivery
Driver, Sales Route
Driver Helper, Sales Route
Manager, Department
Cashier-Checker
Baked-Goods Stock Clerk
Bagger

FOOD SERVICES

Manager, Food Concession
Manager, Liquor Establishment
Manager, Restaurant and Coffee
Manager, Banquet
Food Checker
Food-and-Beverage Checker
Sales Agent, Food-Vending Service
Sales Representative, Hotel
Sales Representative, Vending
Lunch-Truck Driver
Coin Collector
Wine Steward/Stewardess
Steward/Stewardess
Host/Hostess, Restaurant

GENERAL MERCHANDISE

Buyer, Assistant
Buyer
Manager, Merchandise
Manager, Retail Store
Director, Service
Management Trainee
Marker
Cashier
Collector
Customer-Complaint Clerk

GENERAL MERCHANDISE (Continued)

Sales Attendant
Charge-Account Clerk
Salesperson, Yard Goods
Salesperson, Cosmetics
Salesperson, China
Salesperson, Silverware
Salesperson, Flying Squad
Salesperson, General Merchandise
Sales Attendant
Sales Clerk
Auctioneer
Personal Shopper
Comparison Shopper
Demonstrator
Manager Department
Wedding Consultant
Deliverer, Outside

HARDWARE, BUILDING MATERIALS, FARM AND GARDEN SUPPLIES AND EQUIPMENT

Manager, Service Department
Customer-Service Representative
Sales Representative, Building
Sales Representative, Construction
Sales Representative, Hardware
Salesperson, General Hardware
Sales Representative, Cattle
Sales Representative, Dairy
Sales Representative, Farm
Sales Representative, Poultry
Sales Representative, Farm
Salesperson, Horticultural
Yard Supervisor, Building Materials

HOME FURNISHINGS

Buyer
Appliance-Service Supervisor
Appraiser
Sales Representative, Upholstery
Floor-Covering Estimator
Salesperson, Custom Draperies
Salesperson, Floor Coverings
Salesperson, Curtains and Draperies
Sales Representative, Home Furnishings
Salesperson, Furniture
Salesperson, Stereo Equipment
Salesperson, Household Appliances
Sales Representative, Household
Sales Representiave, Electronics
Salesperson, Sewing Machines
Salesperson, Household Appliances

HOME FURNISHINGS (Continued)

Drapery and Upholstery Estimator Inspector

HOTEL AND LODGING

Manager, Hotel or Motel
Manager, Hotel or Motel
Manager, Convention
Manager, Front Office
Manager, Hotel or Motel
Manager, Branch Operation
Desk Clerk
Hotel Clerk
Sales Representative, Hotel
Manager, Lodging Facilities
Manager, Boarding House
Bell Captain
Porter, Luggage
Bellhop
Doorkeeper
Room-Service Clerk
Superintendent, Service
Porter, Baggage
Attendant, Lodging Facilities
Waiter/Waitress, Club
Checkroom Attendant

INDUSTRIAL MARKETING

Manager, Sales
Manager, Utility Sales
Manager, Branch
Manager, Industrial Organization
Manager, Customer Technical
Sales Agent, Psychological
Sales Agent, Business Services
Sales Representative, Printing
Sales Representative, Weather
Sales Representative, Canvas
Sales Representative, Paper
Sales Representative, Pressure
Sales Representative, Chemical
Sales Representative, Plastic
Sales Representative, Industr.
Sales Representative, Abra
Sales Representative, Foundry
Sales Representative, Metal
Sales Representative, Wire
Sales Representative, Industr.
Sales Representative, Lubric.
Sales Representative, Radiogr.
Sales Representative, Safety
Sales Representative, Textile
Sales Representative, Ultrason
Sales Representative, Welding

INDUSTRIAL MARKETING (Continued)

Sales Representative, Communications
Sales Representative, Printing
Sales Representative, Bottles
Sales Representative, Church
Sales Representative, Cordage
Sales Representative, Office
Sales Representative, School
Sales Representative, Commercial
Sales Representative, Dental
Sales Representative, Dental A
Salesperson, Surgical Appliances
Sales Representative, Veterinan
Sales Representative, Precision
Sales Representative, Architect
Manufacturers' Representative
Sales Representative, Containers
Sales Representative, General
Sales Representative, Religious

INSURANCE

Special Agent
Examiner
Estate Planner
Underwriter
Hospital-insurance Representative
Risk and Insurance Manager
Manager, Insurance Office
Claim Examiner
Placer
Claim Adjuster
Claim Examiner
Sales Agent, Insurance

INTERNATIONAL TRADE

Manager, Export
Import-Export Agent
Customs House Broker

PERSONAL SERVICES

Photographer, Still
Director, Funeral
Manager, Barber Shop
Manager, Beauty Shop
Manager, Cemetery
Manager, Sales
Superintendent, Laundry
Manager, Branch Store
Supervisor, Dry Cleaning
Service-Establishment Attendant

PETROLEUM

Manager, Contracts
Dealer-Compliance Representative
Manager, Bulk Plant
Manager, Machinery-or-Equipment
Manager, Leasing
Lease Buyer
Permit Agent, Geophysical
Sales Representative, Oilfield
Dispatcher, Oil
Automobile-Service-Station Attendant
Automobile-Self-Serve Attendant

REAL ESTATE

Manager, Industrial development
Rental Manger, Public Events
Real-estate Agent
Manager, Apartment House
Manager, Housing Project
Manager, Property
Manager, Land Leases-and-Rentals
Manager, Market
Superintendent, Building
Business-Opportunity-and-Properties
Right-of-way Agent
Appraiser, Real Estate
File Clerk
Building Consultant
Salesperson, Burial Needs
Sales Representative
Sales Agent, Real Estate

RECREATION AND TOURISM

Photographer
Public-Relations Representative
Manager, Handicraft-or-Hobby
Manager, Golf Club
Manager, Theater
Booking Manager
Business Manager
Advance Agent
Director, Recreation Center
Ticket Seller
Travel Counselor, Automobile Club
Salesperson, Photographic Supplies
Sales Representative, Recreation
Sales Representative, Hobbies
Salesperson, Sporting Goods
Sales Representative, Musical
Salesperson, Pianos and Organs
Salesperson, Sheet music
Sales Representative, Novelties
Sales Pepresentative, Publications
Salesperon, Books
Salesperson, Pets and Pet Supplies

RECREATION AND TOURISM (Continued)

Salesperson, Stamps or Coins
Membership Solicitor
Desk Clerk, Bowling Floor
Recreation-Facility Attendant
Director, Social

TRANSPORTATION

Training Representative
Director, Transportation
District Supervisor
Manager, Operations
Manager, Regional
Manager, Airport
Dispatcher, Chief
General Agent, Operations
Manager, Bus Transportation
Manager, Station
Manager, Truck Terminal
Manager, Traffic
Manager, Warehouse
Port-Traffic Manager
Station Manager
Superintendent, Cold Storage
Manager, Airport
Superintendent, Division
Superintendent, Pipe-lines
Superintendent, Transportation
Toll Collector
Rate Clerk, Passenger
Traffic Agent
Crating-and-Moving Estimator
Sales Representative, Material
Sales Representative, Aircraft
Sales Representative, Aircraft
Sales Representative Boats
Sales Representative, Marine
Sales Representative, Railroad
Service Attendant, Sleeping
Airplane-Flight Attendant
Bus Attendant
Passenger Service Representative
Baggage Checker
Driver Supervisor
Baggage-and-Mail Agent
Reservation Clerk
Documentation Supervisor
Supervisor, Ticket Sales
Manager, Schedule Planning
Airplane-Dispatch Clerk
Reservations Agent
Transportation Agent
Road Supervisor
Dispatcher, Bus and Trolley
Bus Driver

66

TRANSPORTATION (Continued)

Taxi Driver
Ticket Agent
Warehouse Traffic Supervisor
Material-Handling Supervisor
Material Handler

RETAIL TRADE, OTHER

Sales Representative, Door-to-door
Sales Representative, Door-to-door
Laborer, Stores

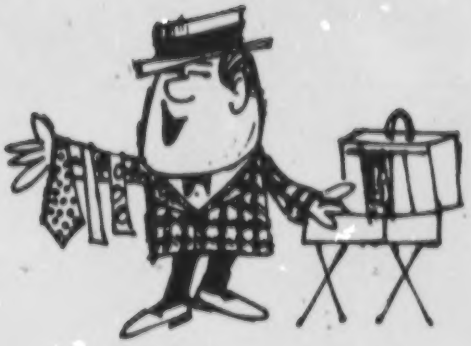
WHOLESALE TRADE, OTHER

Manager, Distribution Warehouse
Wholesaler
Sales Representative, Apparel
Sales Representative, Fuels
Sales Representative, General

DISTRIBUTIVE EDUCATION, OTHER

Purchasing Agent
Clerk, Telegraph Service
Sales Agent, Pest Control Serv
Sales Agent, Protective Service
Sales Representative, Public Utilities
Sales Representative, Water Softener

SALES FUNCTION



SALES TASK STATEMENTS

1. Display positive personality traits, using human relations training, to work cooperatively with others while on the job. (IDECC Competencies New HR LAPs 1-23 Applying Human Relations Skills -Task D- 1)

2. Give a verbal presentation using effective vocabulary, grammar, speaking habits, and voice control, to communicate information. (Competencies 147, 144, 154, 150, 151, 155, 145, 122, 101, 111, 164, 152, 137, 166, - Communicating Information - Task B 1)

3. Introduce people using a business introduction to acquaint individuals. (Competencies 096, 153, - Communicating Information - Task B-3).

4. Explain customer services and facilities locations using a knowledge of facilities and store services to respond to customers' needs. (Competencies 623, 753, 936, 754, - Managing Store Functions - Task E-7).

5. Answer customer inquiries for general information about the business, using communication techniques, store policies, and store layout to provide assistance. (Competencies 320, 933, 127, 161, 287, 116, 117, 826, 042, 862, - Applying Human Relations Skills - Task D-3).

6. Follow oral instructions using listening skills to complete a task. (Competency 119 - Communicating Information - Task B-5).

7. Observe safety precautions using store policies and procedures to prevent accidents. (Competencies 615, 777, 732, - Performing Business Objectives - Task H-9).

8. Assist accident victims using store procedures, to provide for customer and/or employee welfare. (Competency 660 - Performing Business Operations- Task H-10).

9. Recognize potential shoplifters using store policies and procedures to prevent theft. (Competencies 651, 699, -Performing Business Operations- Task -H-11).

10. Collect product information using a product, current merchandising trends, manufacturers' services, trade journals, competitors' products, sales personnel, product labels and tags, and product guarantees to become familiar with the product. (Competencies 513, 545, 581, 149, 110, 435, 585, 449, 419, 520, 516, 521, 515, 558, 631, 512, 554, - Using Product and Service Information - Task I -1)

11. Utilize sales techniques using customer relations, approach, questions and observations, product knowledge, merchandise demonstration, answering objections, suggestive selling, and closing the sale, to sell merchandise. (Competencies 866, 869, 870, 920, 865, 867, 810, 918, 863, 288, 132, 551, 562, 548, 564, 559, 843, 948, 924, 806, 501, 939, 807, 842, 893, 892, 811, 891, 880, 884, 872, 868, 934, 926, 874, 809, 844, 929, 877, 882, 875, 820, 895, 876, 886, - Selling Merchandise - Task J-1).

12. Process a customer's telephone order using an order form, merchandise information, sales techniques to sell merchandise. (Competencies 099, 835, 156, 130, 115, 008 - Selling Merchandise -Task J-2).

13. Wrap a customer's package using packing materials and techniques to protect the merchandise. (Competencies 887, 552, 630, 629, - Selling Merchandise - Task J-3).

14. Order special request merchandise using store order forms to complete the sale. (Competencies 404, 464, - Selling Merchandise - Task J- 4).

15. Respond to customer's complaint using store policy and customer relations techniques to solve the problem. (Competencies 823, 937, 927, - Selling Merchandise -Task J-5).

16. Demonstrate knowledge of product information using store ads, displays, competitors' ads, product tags and labels, and manufacturers' information to sell merchandise. (Competencies 922, 925, 510, 950, 583, 587, 588, 582, 586, 931, 509, 941, 072, 070, 589, 039, 555, 003, 062, 590, 560, 517, 502, 827, 822, - Using Product and Service Information - Task I-3

17. Make change using change-making techniques for cash registers with and without change indication to complete a sales transaction. (Competencies 896, 386, 371, 818, - Using Mathematics - Task F-4)

18. Fill out sales checks using merchandise information, sales tax computations, basic mathematics computations, alteration charges, delivery or mail charges, employee discounts, and/or lay-away charges, to complete a sales transaction. (Competencies 384, 374, 390, 359, 360, 362, 363, 819, 898, 125, 813, 890, - Using Mathematics -Task F-6).

19. Distinguish taxable items, using Michigan sales tax laws to determine the amount of sales tax to be charged. (Competency 633 - Using Mathematics - Task F-7).

20. Operate a cash register/sales terminal, using register operation techniques and a cash register operations manual, to complete sales transactions. (Competencies 829, 354, 394, 816, 888, 907, - Using Mathematics - Task F-8).

21. Examine checks using check authorization procedures and standards for properly written checks, to determine the acceptability of the checks. (Competencies 832, 621, 775, - Using Mathematics - Task F-9).

22. Process a charge sale using a credit card, an imprinting machine, sales slip, and merchandise information to complete the sales transaction. (Competencies 889, 814, 815, - Using Mathematics - Task F-10).

23. Process customer returns using exchange, cash refunds or credit charge procedures to complete the transaction. (Competencies 879, 817, - Using Mathematics - Task F-11).

SALES LEARNING ACTIVITIES

1. Read material from textbooks about sales techniques and refer to IDECC competencies for resource lists.
2. Plan a field trip to retail store for observation.
3. Present F.U.D. (Fear, Uncertainty, and Doubt) Slide/tape presentation developed by the National Retail Merchants Association for use in retail stores. (Contact your local retailers for information).
4. Set up demonstration and role playing situations.
5. Video tape sales demonstration to include sales objections and suggestion selling.
6. Plan activities filling out forms related to sales.
7. Set up a simulation with cash (play money), sales slip, cashier closing, and deposit slip ... .
8. Use "The Cashier", an excellent tool for teaching cashiering functions.
9. National Cash Register has many free handouts available free of charge or for a minimal fee such as "Money Handling".
10. Plan activities to encourage safety.
11. Contact OSHA for Film guide catalog for free films.
12. Have state police or local law enforcement agency give a shoplifting presentation.
13. Show movies - "It's a Steal"; "The Shoplifter" - available from Retail Merchants Association.
14. Meijer Thrifty Acres has excellent films on shoplifting . Contact your local store for more information.

SALES IDEAS

Students can be rewarded for their efforts in the store by paying a commission based on a percentage of their gross sales at the end of a grading period at the year's end.

Students can be rewarded for detecting shoplifters by giving them a bonus in their store grade.

Students can keep sales charts of daily amounts for comparison to the same day in the previous year. Sale goals (weekly, monthly) can be developed stressing percentage increases. Post wall charts and posters to stimulate interest. Remember every good business sets goals, and through the school store this technique can be taught very effectively.

Add your own . . .

1. Learning Activities

2. Store IDEAS

SUGGESTED SALES FORMS

Sales Slip

CUSTOMER'S ORDER NO. | DATE 19

NAME

STREET

CITY & STATE

SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT.	MDSE. RET'D	PAID OUT	

QUANTITY	DESCRIPTION	PRICE	AMOUNT	

ALL CLAIMS AND RETURNED GOODS MUST BE ACCOMPANIED BY THIS BILL

06502 | RECEIVED BY

74

WANT SLIP

DATE _____

EMPLOYEE _____

Please list below any item called for by a customer for goods not in stock, even though the item is on order. Do this immediately after the customer has left.

ITEM CALLED FOR (SIZE, SHAPE, PRICE, COLOR)	QUANTITY ASKED FOR	ARTICLE SUBSTITUTED

VENDOR (if known) _____

CONTROL NUMBER (if known) _____

These are two examples of void slips which can be used effectively in your store.

The first example is filled out as follows:

1. Write in cashier's name and sales number.
2. Write in voided amount.
3. Write in the reason for the void.
4. On the next three lines signatures are required. On the first line, the customer's signature is taken; second line, cashier's signature is written and on the third line, the manager's signature is written.
5. The last line is reserved for the date.

VOID SLIP

VOID SLIP

CASHIER'S NAME Sandy Winters

SALE NO. 725

AMOUNT VOIDED $0.24

REASON VOIDED Charged the wrong amour of tax.

X Dave Trimmer
CUSTOMER'S SIGNATURE

X Tim Jones
MANAGER'S SIGNATURE

X Sandy Winters
CASHIER'S SIGNATURE

12/11/--
DATE

Office Copy

COPY

VOID SLIP

The second example is filled out as follows:

1. First line, the date is placed.
2. Second and third lines are used for the voided amount and the corrected amount of the sale.
3. On the fourth and fifth lines, the reason for void is written.
4. On the sixth line, the cashier places his or her signature.

VOID SLIP

DATE February 20, 19--

AMOUNT VOIDED $7.00

CORRECTED AMOUNT $ .70

REASON FOR VOID Punched wrong register key

CASHIER'S SIGNATURE Ann Baxter

EMPLOYEE CASH DISCOUNT FORM

This is a form used for employee discounts. It is completed as follows:

1. Fill in tne employee's name and date.
2. List the items purchased and their prices.
3. Subtotal the amount and subtract their discount.
4. Subtotal once again, and add the sales tax. This is your total.
5. Close the sale by having the employee sign the discount the sheet.

EMPLOYEE CASH DISCOUNT	
NAME _____	DATE _____
ITEMS	PRICE
	Subtotal Less 20% Discount Subtotal Sales Tax TOTAL
EMPLOYEE SIGNATURE _____	

CHARGE SLIP

If you choose to use credit, here is an acceptable charge slip which can be used.

The procedure for the use of this charge slip is as follows:

1. Fill out top form: customer's name, address, telephone number and homeroom number
2. Fill in date, cashier's name, student ID number, and the credit terms which are to be used.
3. Fill in items, quantity and price. Then add tax and total.
4. You then have the customer sign the charge slip.

CHARGE SLIP

Name Sharon Timbers

Address 372 Valley View Drive.

Telephone 866-2894 Homeroom No. 212

DATE	CASHIER	STUDENT ID	TERMS
12/12/73	Sue L.	93621	$2.00 weekly

QUANTITY	ITEM	@	PRICE	
1	animal candle	2.00	2	00
2	8-track tapes	2.25	4	50
		Tax	6	50
				26
		Subtotal		
		TOTAL	6	76

X _____

Customer's Signature

office copy

spindel copy

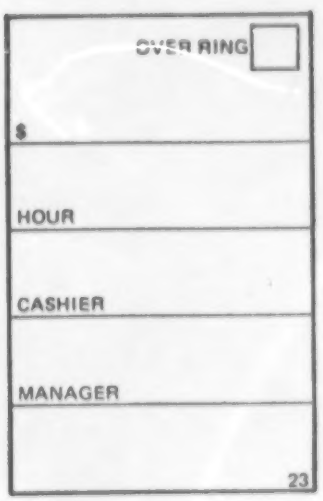
customer copy

CREDIT VOUCHER

CREDIT #

Credit Voucher	Dept.	Clerk Initial	
QUAN.	Stock Number	Description	Unit Cost	AMT.
DATE	Reason for Return		Sub.T TAX	
* Customer Signature			Total Credit	

OVER RING FORM



80

REFUND SLIP

A refund slip is used to make the cash register come out even.

1. Fill in customer name, address, and reason for returning.
2. Write item or items and amount.
3. Fill in subtotal, add tax, and arrive at the total.
4. Have the customer sign.
5. Have it approved and initialed.

REFUND SLIP	
NAME _____	
ADDRESS _____	
REASON FOR RETURNING _____	
ITEMS	AMOUNT
Subtotal	
Tax	
TOTAL	
SIGNATURE _____	

DUE BILL

This type of due bill should be used in the school store.

1. Fill in name, item returned and reason for returning.
2. If they have the receipt fill in the receipt number.
3. Write amount the customer receives.
4. Write out the cash money (i.e. -- four dollars and 98/100).
5. Have it approved and fill in the date.

DUE BILL

Fill out in duplicate -- original in register
duplicate to customer

Name _____

Item Returned _____

Reason Returned _____

Receipt Number _____

(attach receipt to the original of this sheet)

Due Amount $ _____

_____ and _____/100

Approved by _____

Date _____

VOID AFTER 30 DAYS

customer's copy

EMPLOYEE LAYAWAY

1. Fill in the name, date and claim date.
2. Fill in items and amount.
3. Add to get subtotal.
   a. Subtract discount to arrive at subtotal.
   b. To subtotal, add tax to get your total.
   c. Subtract deposit to arrive at the balance.
4. On the back, write each payment and the balance after it is subtotaled.

(front)

Name	Date	Claim Date
Items		Amount
	SUBTOTAL I 20% DISCOUNT SUBTOTAL II TAX TOTAL LESS DEPOSIT BALANCE	

(back)

PAYMENT	BALANCE
1.	
2.	
3.	
4.	
5.	
6.	
7.	

LAY AWAY TAG

04505 **LAY-AWAY**

NAME _____

ARTICLE _____

04505

NAME _____

ADDRESS _____

ARTICLE _____ S. P. _____ LOT No. _____

PRICE

TAX

TOTAL

DEPT. No.

DATE	PAYMENTS		BALANCE	

04505 **LAY-AWAY**

ARTICLE _____ S. P. _____ LOT No. _____

PRICE

TAX

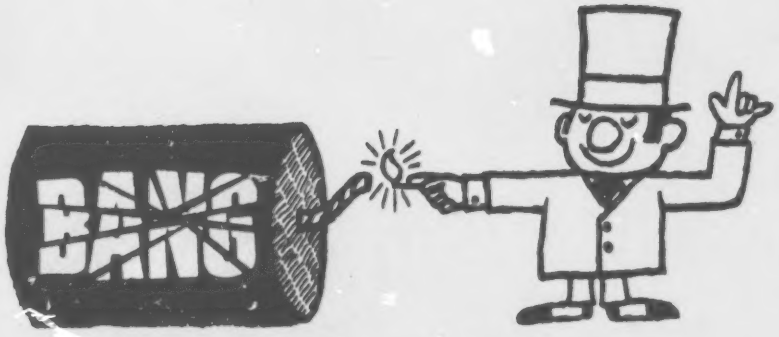
TOTAL

DEPT. No.

DATE	PAYMENTS		BALANCE	

84

MERCHANDISING FUNCTION



MERCHANDISING TASK STATEMENTS

1. Place an order using a merchandising plan to maintain correct quantities of basic stock. (Competencies 415, 427, 451, 490, 466, 467, 396, 397, 460, 935, 488, 434, 780, 475, 637, 423, 408, 549, 447, 453, 433, 947, 476, - Performing Merchandising Activities - Task G-2).

2. Comparative shop for merchandise using price, product features, and competitive conditions to analyze competitors' merchandise. (Competencies 004, 050, 438, 546, 553, - Performing Merchandising Activities - Task G-3).

3. Examine returned merchandise using store procedures to determine defects or flaws in the merchandise (Competencies 841, 547, - Using Product and Service Information -Task I-2).

4. Demonstrate telephone usage skills using telephone communication techniques to complete a telephone conversation. (Competency 114 - Communicating Information - Task B-2).

*NOTE: The core curriculum does not include buying tasks because this is not an entry level competency area. However, students have an opportunity to develop some advanced level competencies in this necessary activity in a school store.

MERCHANDISING LEARNING ACTIVITIES

1. Assign related Reading Material identified in IDECC competencies
2. Demonstrate ways and means of computing mark-up
3. Visit retail store purchasing department
4. Develop a list of resources for products to be sold in the store
5. Plan an ideal merchandise list for your store assuming an investment of $1,000; $5,000; $10,000; $50,000, etc. Discuss the differences.
6. Assign related information and activities in "Selecting and Buying Merchandise", South-Western Publishing Company
7. Place an actual order with a vendor for merchandise to be sold in the school store using inventories and open-to-buy

87

MERCHANDISING IDEAS

In school stores where candy and snack items are sold arrangements can be made for wholesale sales reps to come in and take weekly orders directly from the students.

If you have a major store operation, have you considered involvement in the wholesale area? There are thousands of dollars in supplies used in the school system each year. Perhaps DE students should play a more significant role in handling these items.

Make it the students' responsibility to locate and research new products for the store. Salespersons should make their presentation to the class, not to the store advisor.

How about operating the school store as a mini-mall, with a number of small specialty shops (i.e. -- records and tapes, snacks, clothing items, stationery supplies, etc.). A centralized register could be used to maintain cash control.

The use of local craft can add some local interest and appeal to the school store and provides good public relations both in and out of school. Possible sources of craft items might also include students, other vocational programs, art classes, parents, and so forth.

If the DE program owns or has access to a sign press, it might be used to personalize notebooks, binders, etc., with the school name, club names, or individual names.

Arrangements might be made with area suppliers to display special merchandise for a short period of time during which students orders could be taken. In this manner, the variety of unique and specialty merchandise can be increased without additional inventory costs.

Handling workbooks, paperback books, etc., provides a no risk source of income for the store. In addition, this service is a good traffic builder and usually has excellent acceptance by the faculty.

Items with the high school name and emblem make "hot" items for sale in the elementary schools. Imprinted materials such as pens, pencils, notebooks, patches, etc., are usually well accepted.

Most school stores are faced with the problem of being able to carry only a limited inventory. A catalog order department would expand the offerings without increasing inventory dollars.

Have you considered the possibility of incorporating a snack line into the school store? Food items are often fast sellers in a school situation.

Add your own . . .

1. Learning Activities

2. Store Ideas

SUGGESTED MERCHANDISING FORMS

CONSIGNMENT SALES SLIP

Date _____

Consignor _____

Address _____

_____

Purchaser _____

NUMBER	DESCRIPTION	CP	SP
	Subtotal		
	Tax		
	TOTAL		

CONSIGNMENT AGREEMENT

_____ (herein called the consignor) agrees to place the following listed items in the Retail Laboratory (herein called the consignee) for the purpose of resale. The consignor agrees to establish a fair market price for said items and further agrees to permit the consignee to sell said items at a price the consignee determines reasonable, but not less than the fair market price established by the consignor.

The consignee agrees upon sale of any item so consigned to pay the consignor within 10 days the prior established price as indicated in the schedule below. It is further agreed that either party may cancel this agreement upon 10 days notice to the other party.

_____ _____

Consignor's Signature Date

_____

Consignee's Signature

SCHEDULE OF ITEMS CONSIGNED

NUMBER	DESCRIPTION	CONSIGNOR'S PRICE

Ottawa Hills High School Store

Operated by – Merchandising Co-op Students

2055 ROSEWOOD AVE., S.E. GRAND RAPIDS, MICHIGAN 49506

P. O. NO. _____

DATE _____

PURCHASE ORDER

TO

SHIP TO

VIA	F.O.B.	TERMS	DATE REQUIRED

Item	Description	Cost Per Unit	Quantity	Total Cost	Retail Per Unit

Please Note: Our order number must appear on invoices, packages, and correspondence. The instructions and conditions which appear on both sides of this order are considered a part of the vendor's agreement and deviation from these shall be at the risk and expenses of vendor.

Sheet _____ of _____ Sheets Approved by _____

92

SCHOOL PURCHASE ORDER

(ACTIVITY PROGRAM FUND) _____ (ACCOUNT NUMBER) _____

(DATE) _____

(PAYEE OR FIRM) _____ (TERMS) _____

(STREET) _____ (SHIP VIA) _____

(CITY) _____ (STATE) _____ (ZIP CODE) _____

NUMBER	DESCRIPTION OR PURPOSE	UNIT PRICE	COST
		TOTAL	$

Requested By: _____
(SIGNATURE ACTIVITY SPONSOR)

Approved By: _____
(SIGNATURE PERSON AUTHORIZED TO SIGN)

Position: _____

I hereby certify that $_____ is available in the said activity program fund for payment of the above obligation.

93 _____
(SIGNATURE OF CLERK-CUSTODIAN)

SUMMARY OF PURCHASE ORDERS

Company _____

Address _____

Telephone _____

Department _____

Manager _____

Date _____

NAME OR DESCRIPTION	STOCK NUMBER	NUMBER IN STOCK	QUANTITY ORDERED	UNIT COST	TOTAL COST	DATE RECEIVED	QUANTITY RECEIVED	RETAIL
94								95

BUYERS RESOURCE FILE

CROSS REFERENCE _____

VENDOR _____

_____

_____

VENDOR. NUMBER _____

MERCHANDISE _____

STOCK NUMBER _____

CONTACT _____

TERMS _____

_____

FREIGHT:

FOB _____

VIA _____

COST OF MERCHANDISE:

PRICE _____

PER _____

DISCOUNTS _____

_____

DELIVERY TIME _____

MINIMUM ORDER _____

RETAIL:

SUGGESTED _____

MARK UP _____

Put on 5" X 8" index file cards for handy reference. File alphabetically by vendor's name

SUGGESTIONS FOR
MARKETING AND DISTRIBUTIVE EDUCATION
SCHOOL STORE MERCHANDISE LIST

GENERAL SCHOOL SUPPLIES

Colored pencils
Pens and pencils
Refills
Rulers
Erasers
Dividers
Notebook paper
Poster board
Manila folders
Staplers
Reinforcements
Tape
Compasses
Book covers
Lead for pencil
Dictionary (small)
Colored paper
Assignment notebooks

DEPARTMENTS

Shop

Glue
Sand paper
Paint brushes
Shop aprons
Safety glasses
Steel wool

B.O.E.

Typing paper
Ink erasers
Steno pad
Carbon paper
Correcto-type
Envelopes

Physical Education

Towels
Gym shorts
Socks
T-shirts
Foot powder
Gym suits
Tennis shoes

DEPARTMENTS (continued)

Chemistry

Plastic aprons
Safety glasses
Graph paper
Spiral notebooks

Home Economics

Zippers
Pin cushions
Needles (#8 sharp)
Straight pins
Thread
Scissors
Tape measures
Candy thermometer
Hooks and eyes
Instructional booklets
Patterns
Elastic
Snaps
Gauges
Bobbins (Singer 400)
Tracing wheel
Tracing paper

Mechanical Drawing

Art gum erasers
Lead
Mechanical drawing pencils (Hardness - HB, H, 2H, 4H, 6H)
Masking tape
Erasing shields
Draftsman dry cleaning pads
Metric drawing pencils

English

Filler paper
Required books (paper backs)
Steno notebook

Art

Special lettering pencils
Paint
Charcoal
Pastels
Scratch pads (white)
Water color sets
Canvas board
Colored pencils
Charcoal pencils
Pen points
Macrame card
Metric drawing pencils

Math

4 in 1 triangle
Protracters
Slide rules
Compass
Ruler
Geometer

APPAREL

Jackets
Windbreakers
Sweatshirts
Hats
T-shirts

NOVELTY ITEMS

Key chains
Sun glasses
All occasion greeting cards
Pennants
Decal

NOVELTY ITEMS (continued)

Posters
Black lights
Incense
Incense burners
Sew-on patches
Pocket games -- tic-tac-toe
Chess
Humorous greeting cards
"Love Is" cards
Scene cards
Panty hose
Candles
Leather goods
Playing cards
Timex watches

FOOD ITEMS

Candy bars
Popcorn
Yogurt
Health Food Items (Nuts, Granola bars etc.)
Chips
Pies -- cakes
Hot chocolate
Donuts

FOOD SALES REGULATIONS

THE REGULATION OF COMPETITIVE FOOD SALES IN SCHOOLS has been finalized by the Department of Agriculture and will go into effect as of July 1, 1980. The wording of the ruling changed very little in final form and, as reported a few months ago, it will prohibit the sale in schools of any food which does not possess five percent of the recommended daily allowance for at least one of eight basic nutrients: protein, vitamins A and C, niacin, riboflavin, calcium, iron and thiamin. Foods not meeting that requirement will not be sold until after the end of the last lunch hour. Several other food products have been individually prohibited by USDA -- specifically water ices not made with fruit or fruit juices, chewing gum, carbonated beverages, hard candy, jellies and gums, fondants, licorice, spun candies, candy coated popcorn, and marshmallow candies.

DEPARTMENT OF AGRICULTURE ISSUES RULES REGULATING SALE OF COMPETITIVE FOODS IN SCHOOLS: After more than two years in the making, the USDA has finally issued regulations concerning the sale of competitive foods in the nations schools.

There were no changes made in the regulations from the way they were originally issued and reported by MTCDVA in 1979.

So-called low-nutritional food items such as chewing gum, some hard candy, jelly and gum drops, and soft drinks were affected. These will be banned from sale until one hour after the final lunch period. Not affected are most candy bars. This is because these items fall into the Department definition of nutritionally acceptable.

The regulation becomes law July 1, 1980, so the rest of the 1979-80 school year will not be affected unless some local districts decide to begin the limitation earlier as the USDA is urging.

Many wholesalers and vendors have reported they have received confusing and contradictory questions from school officials which they service.

However, you may use the information here as a guideline of what is acceptable. It can be expected that the manufacturers will eventually indicate to you whether their products meet the U.S.D.A. nutritional standards, thus removing the question of acceptability.

For a food to meet minimum nutritional guidelines it must supply at least 5% of the USRDA for any one of the eight specified nutrients per 100 calories or per serving.

In developing a final rule, it was realized that States and localities could not apply this 5% rule to each and every food item that is sold on school premises. Therefore, the rule sets forth a practical method that accommodates the 5% rule but which does not increase the administrative burden of identifying foods that cannot be sold until after the last lunch period. This method identifies categories of food items of minimal nutritional value which cannot be sold until after the last lunch period. Therefore, States and localities need only to restrict foods which are included in the categories of foods listed in Appendix B (soda water (carbonated beverages), water ices, chewing gum, and certain candies).

It is possible that there may be other additional categories of foods of minimal nutritional value that do not provide at least 5% of the eight specified nutrients per 100 calories or per serving. While the rule permits amendments to and expansion of the restricted categories, this final rule only addresses four categories of foods of minimal nutritional value.

It is important to make clear that it is not necessary to deal with the 5% scientific standard as stated above to conform to the rule. Only these restrictions must be met:

1) The only foods required by regulations to be restricted not later than July 1, 1980 are foods included in the following categories:

a. soda water (carbonated beverages)

b. water ices

c. chewing gum

d. certain candies (hard candies, jellies and gums, marshmallow candies, and candy coated popcorn)

2) These categories of foods may not be sold on school premises until after the last school lunch period is over. After the last lunch period these foods, identified as members of categories of foods having minimal nutritional value, can be sold on school premises if School Food Authorities and school State policies allow it.

a. This final rule includes both the National School Lunch and School Breakfast Programs.

b. The beginning of the school day is interpreted as the literal beginning of the day; i.e., 12 o'clock a.m. (midnight).

While this final rule must be implemented no later than July 1, 1980, we encourage schools to curtail the sale of foods in the four categories at this time. This rule is intended to be a minimum Federal standard. Each State, School Food Authority or school may adopt a stricter policy than that adopted by the Department.

SCHOOL STORE SUPPLIERS

(Call Home Office for Regional Representatives)

Artcraft Patches
1735 Elizabeth Ave. NW
Grand Rapids, MI 49507

College House
51 Windsor Ave.
Mineola, NY 11501
516/741-6061

Champion Products, Unc.
3141 Monroe Ave.
Rochester, NY 48277 716/237-6111

Collegiate: Tassels & T Shirt
1000 N. Market St.
Champaign, IL 61820

E.R. Moore
7230 N. Caldwell Ave.
Niles, IL 60648

E.T.Wilson Co. Inc.
1405 Silver Lake Road
St. Paul, MN 55112

Saginaw Knitting Mills
10300 Thor Drive
Freeland, MI 48623

Shirt Rac
23626 Van Born
Dearborn Hgts., MI 48125
313/292-2013

Velva Sheen Mfg. Co.
3860 Virginia Ave.
Cincinnati, OH 45227
513/272-3600

Collegiate: Cap & Gown Co.
100 N. Market St.
Champaign, IL 61820

NEFF
Box 218
Greerville, OH 45331

Ace Leather & Buckle
326 W. Kalamazoo Ave.
Kalamazoo, MI 49006
616/349-4067 & 349-3908

Annapurna
457 Rhode Island
Buffalo, NY 14213
716/884-4571

Ewnac Sales Co.
9918 Harder St.
Detroit, MI 48213 313/923-2143

Galord's Ltd.
Denver Mdse. Mart
451 E. 58th St.
Denver, CO 80216
309/892-9237

Jack A. Schwartz
7676 Coolidge Highway
Berkley, MI 48072
313/399-4422 & 399-4423

Elia Harris
11301 San Jose
Detroit, MI 48239
313/937-0647

Angott Record & Tape
2616 Puritan Ave.
Detroit, MI 48238
313/341-7053

Rock-A-Rolla
200 W. Main
Level "A"
Owosso, MI 48867
517/723-5145

American Marketing
44720 Tillotson
Canton, MI 48187
313/459-2340

Joyline Records
22787 Heslip Drive
Novi, MI 48050
313/348-3110

Books and Posters

April House Inc.
11847 W. 83rd Terrace
P.O. Box 5549
Lenexa, KA 66215
913/888-8434

Creem Magazine
Creem
187 S. Woodward
Birmingham, MI 48011
313/642-8833

Detroit Free Press
Charlie Hagland
313/326-6650 or 326-6651

Merle Distributors Co.
27222 Plymouth Rd.
Detroit, MI 48239
313/937-8400

One-Stop Posters
2619 Exposition Blvd.
Los Angeles, CA 90018
800/421-4199
213/733-2101

Western Graphics
P.O.Box 10728
Eugene, OR 97401
503/686-2200

Pro Arts, Inc.
1040 Industrial Parkway
Medina, OH 44256
(P.O.Box 428)
216/725-7767

Ludington News
Flint, MI
Detroit, MI

CURRENT
The Current Bldg.
Colorado Springs, CO 80941

Novelties

April House Inc.
11847 W. 83rd Terrace
P.O.Box 5549
Lenexa, KA 66215
913/888-8434

Badge-A-Minit
Civic Industrial Park
Box 618
LaSalle, IL 61301

Chaffee
GPO Box 797A
Detroit, MI 48232
313/429-5312

Mattino
62 N. Summit S
Akron, OH 44308
216/762-0777

R. Dakin & Co.
P.O. Box 7746
San Fransciso, CA 94120
415/952-1777

Rhoda Isner
28775 Glasgow Ave.
Southfield, MI 48076
313-557-6069

Russ Berrie and Co. Inc.
111 Bauer Drive
Oakland, NJ 07436
800/631-8465

Wallace Berrie
7628 Densmore Ave.
Van Nuys, CA 91406
213/787-2700

J.C. Wyckoff & Associates
P.O. Box 1675
Vassar, MI 48768
515/823-8889 or 823-8569

Novelties (cont'd)

D. Robbins & Co.
70 Washington St.
Brooklyn, NY 10011

Adrines
Gary Schroder
1622 York Terrace
Saline, MI 48176
313/429-5312

Ann Arbor Tobacco
1251 Rosewood
Ann Arbor, MI 48103
313/663-8505

American Lock Co.
Exchange Rd. & Kedzie Ave.
Crett, IL 60417

Seaboard Pencil Co.
34 Hubert St.
New York, NY 10013

Chaffee
175 Northline Rd.
Southgate, MI 48195
313/287-4800

Harcourt Outline Inc.
1000 Kings Pike
Milroy, IN 46156
800/428-6584

Indiana Pencil Co.
2023 Spring St.
P.O. Box 306
New Castle, DL 47362

Martin Instruments Co.
19450 Grand River
Detroit, MI 48223
313/542-5140

National Service Products
P.O.Box 831
Southfield, MI 48076
313/542-5140

Quality Business System
2050 Westgate Ave.
Los Angeles, CA 90025
213/477-2481

Ultra Supply Corporation
24543 Indoptex Circle
P.O.Box 580
Farmington Hills, MI 48024
313/476-3246

School Supply Co.
One Boston Post Rd.
Larchmont, NY 10538
914/834-8500

Moore American Graphic Inc.
8904 South Harlem Ave.
Bridgeview, IL 60455

Gary W. Schroder
1622 York Terrace
Saline, MI 48176
313/429-5312

Paper Supplies - Wholesale
See:
Phone Book

Candy - Wholesale
See:
Phone Book for Regional/Local Suppliers

Frito Lay, Inc.
P.O.Box 302
Elmhurst, IL 60126
312/833-3700

Baked Goods-Wholesale

Hostess, Jay's, etc
See:
Phone Book

SCHOOL STORE PRICE TICKETS

A school store can utilize several methods of marking price and other information on its merchandise. Self-adhesive labels, string tickets and pin tickets are the most common price tags used. Where appropriate, rubber stamps and stamper machines are used to stamp the price in ink on an item. In cases where it is impractical to price mark every item within a merchandise category, the price and other information is marked on the box or bin. Pencils would be priced in this manner.

Unless the goods are being sold at the vendor's "pre-price", i.e., the prices marked on the item by the manufacturer or vendor, all merchandise sold in the store is generally priced with a price tag. Exceptions to this would be merchandise that is returnable to the vendor if in "like new" condition. Paperback books are an example because sticking a tag on the cover would probably deface it rendering it non-returnable.

The most common method of marking an item in the store is with one of the Monarch hand labeling machines. These machines eject a self-adhesive label directly on the item to be marked. It is a very fast and effective system and relatively inexpensive. Monarch hand labelers cost between $40 and $150.

Regardless of what type of price tag is used on an item, be it the Monarch or a hand printed string ticket, the following coded information will appear on the price ticket.

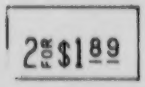
1. The group number, merchandise category, etc.
2. The date (year or month) the item was put in stock
3. The cost of the item coded to keep this information confidential

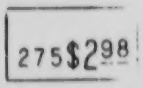
There are reasons why this information is contained on the tag. The group number or merchandise category corresponds with the departments on the cash register. From the price tag the cashier can very quickly determine what departmental key to use. The date indicates how old the merchandise is which is beneficial when making markdowns and taking inventory. The cost of the item is used directly in taking inventory in a fast, efficient manner. This information is coded because the average customer does not realize that the difference between the cost and the retail prices is not pure profit . . . that a major portion of the markup goes to cover the expenses of doing business. In all cases, coded information is CONFIDENTIAL AND NOT TO BE DISCUSSED with outsiders.

When coding information to appear on the price tag, many retailers use a ten letter word or phrase with none of the letters being the same. Each letter represents a single digit. For example:

M O N E Y T A L K S	or	P A T H F I N D E R
1 2 3 4 5 6 7 8 9 0		1 2 3 4 5 6 7 8 9 0

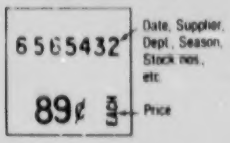
The following are examples of print formats using a hand labeler. A complete catalog can be obtained by contacting Monarch Marking Systems toll-free at 800/543-6650.





Used for candy, snacks, or bottled juices.

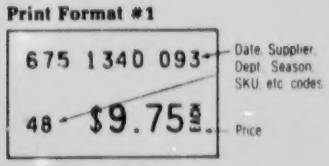
PRINT FORMAT #1



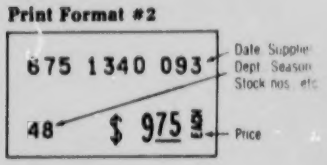
PRINT FORMAT #2

Used for most all other merchandise where the additional information is necessary on the price tag.

Print Format #1

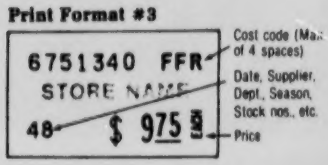


Print Format #2



Used mainly for apparel and fashion items where other detailed information is necessary for stock control.

Print Format #3



OPERATIONS FUNCTION

OPERATIONS TASK STATEMENTS

1. Unload delivery vehicles using store procedures and equipment to move safely incoming stock. (Competency 669 - Performing Business Operations- Task H-3).

2. Check incoming merchandise using invoices, shipping tickets purchase orders, and store checking procedures to shipments and damaged merchandise. (Competencies 638, 761, 708, 634, 784 - Performing Business Operations - Task H-4).

3. Stock merchandise, using store procedures for stock rotation, understock, and reserve stock, to maintain merchandise levels. (Competencies 505, 878, 881, 808 - Performing Business Operations - Task H-7).

4. Place stock in the department using layout considerations, traffic flow, fixtures, merchandise, and store image to provide merchandise to customers. (Competencies 626, 625, 781, 791, 697, 711 - Managing Store Functions -Task E-6).

5. Complete a business form using written communication skills to report information. (Competency 094 - Communicating Information - Task B-4).

6. Count stock using the physical inventory and inventory forms to determine the actual amount of merchandise on hand. (Competencies 401, 837, 462, 414, 463, 442 - Performing Merchandising Activities - Task G-1).

7. Complete departmental stock control records using stockkeeping forms and reports according to store procedure to provide inventory control. (Competencies 400, 640, 474, 379, 368 - Performing Business Operations - Task H-2).

8. Change marked retail prices using marking equipment and supplies, forms and store procedures to change prices. (Competencies 406, 347, 426 - Performing Business Operations - Task H-6).

9. Mark merchandise using marking equipment, supplies, forms and store procedures to prepare merchandise for sale. (Competencies 645, 709, 644, 710 - Performing Business Operations - Task H-5).

10. Perform store maintenance using maintenance procedures and store equipment to present appropriate store appearance. (Competencies 614, 750, 840, 940, 696, - Performing Business Operations - Task H-8).

OPERATIONS LEARNING ACTIVITIES

1. Simulate pricing and marking activities.
2. Demonstrate proper stocking techniques.
3. Plan a project which involves completing forms used in the store.
4. Develop a plan to improve the store layout.
5. Demonstrate ways to keep the store clean and the equipment in good, running condition.

OPERATIONS IDEAS

Is your high school store limiting its market? How about establishing a branch operation in the elementary and junior high schools?

Schools which lack space for a full-size store facility might consider the use of roll-away display cases. Such a facility might be set up in the cafeteria or classroom before classes or over the lunch hour.

Make it easy for the faculty to make use of the store by departmentalizing (i.e. -- art supplies, English supplies, etc.)

Display windows and doors made of a plex-a-glass add a great deal of additional security from break-ins or accidental injury.

Add your own . . .

1. Learning Activities

2. Store Ideas

110

For the Operations Function

SUGGESTED OPERATIONS FORMS

STORAGE CONTROL CARDS

Every item in the store has one of these control cards.

Action is posted weekly. It records the date and quantity of the item received and the same information on merchandise moved from the stockroom to the salesfloor (issued).

ARTICLE			SIZE / UNIT			MAX. / MIN.			LOCATION			STOCK NO. 73	
RECEIVED			ISSUED			BALANCE	RECEIVED			ISSUED			BALANCE
DATE	ORDER	QUAN.	DATE	ORDER	QUAN.		DATE	ORDER	QUAN.	DATE	ORDER	QUAN.	

Inventory

Date _____

	Display Stock	Back Stock	Total Stock	Previous Inventory	New Receipts	Total Sold

BASIC ITEM STOCK CONTROL

DATE _____ DEPARTMENT _____

PAGE _____ EXAMINED BY _____ CHECKED BY _____

LINE NO.	STOCK NO.	DESCRIPTION OF ITEM	UNIT	RETAIL PRICE PER UNIT	CURRENT INVENTORY ON HAND	STOCK		EXTENSION	RECEIVED DATE
						MAX.	MIN.		

STORE PHYSICAL INVENTORY

CALLER _____ DATE _____

RECORDER _____

STOCK NUMBER	ITEM DESCRIPTION	TALLY	QUANTITY	PER ITEM COST	PER ITEM RETAIL	EXTENSIONS VALUE COST	EXTENSIONS VALUE RETAIL	REMARKS
100								
								116
115								
TOTAL								

INVENTORY _____ 19____

Department _____ Priced by _____ Sheet No. _____

Location _____ Extended by _____ Called by _____

Examined by _____ Entered by _____

ITEM NO	DESCRIPTION	✓	QUANTITY	UNIT	PRICE	UNIT	EXTENSIONS

RECEIVING REPORT

Date	Invoice #	Company	Items Received Stock Number	Initials

MANAGEMENT FUNCTION

1. Participate in meetings using communication skills to keep informed about promotions, methods, and/or operations. (Competency 137- Communicating Information -Task B-6).

2. Suggest change using communications skills to improve the work situation. (Competency 093 - Communicating Information - Task B-8).

3. Distribute store information using interdepartmental communications to improve store operations. (Competency 158 - Communication Information - Task B-9).

4. Assist in training the new employee using knowledge of store policies, procedures and merchandise to acquaint the employee with the department or store. (Competencies 275, 606, 282, 691, 607, 293, 690, 138 - Managing Store Functions - Task E-1).

5. Encourage morale among employees using human relations skills to maintaina positive working environment. (Competencies 272, 311, 328, 262, 264, 276, 604, 266, 744 - Managing Store Functions - Task E-2).

6. Follow store policies using established store policies and procedures to aid in performing the job(Competencies 308, 749, 741, 743, 715 - Managing Store Functions - Task E-3).

7. Follow lines of authority using store organizational structure to aid in accomplishing job tasks. (Competencies 609, 758, 759, - Managing Store Functions - Task E-4).

8. Plan job tasks using planning and organizational skills to accomplish a job. (Competencies 695, 723 - Managing Store Functions - Task E-5).

9. Participate in professional development activities using vocational student organizations and local business organizations to improve personal and professional development. (Competencies 663, 334, - Applying Human Relations Skills -Task D-2).

MANAGEMENT LEARNING ACTIVITIES

1. Develop a Student Handbook and design plan for orientation (employee handbook may be developed from sample in this book.)

2. Role play situations such as
   a. job interview
   b. proper customer relations
   c. case problems

3. Obtain Bell Telephone "teletrainer module" to learn telephone techniques.

4. Develop plans for training new employees.

5. Write training manual for each store function.

6. Develop a personnel evaluation form for your store.

7. Schedule students to work in groups to accomplish store functions. Rotate groups. Be sure store operations are adequatley covered.

8. Plan and carry out store employee meetings.

MANAGEMENT IDEAS

Why not incorporate students' time and performance in the school store into their grades for the total program. Involve student managers in evaluation.

Senior distributive education students who have bookstore expertise may gain experience in supervision, etc., by training junior class subordinates or even younger students who have study hall time available.

It seems essential that the store belong to the DE students rather than the school or store advisor. Some thoughts on helping students identify with the store might include:

> Let each year's class re-design the store from scratch (i.e. -- a new name and, perhaps, a new theme for the year).
>
> Develop a new set of store policies each year. Not only does this help students identify with the store, but it also strengthens their commitment to the policies.

A time clock will keep accurate records of time spent in the store for each employee.

Have students keep simulated records of store employee hours, wages, (use minimum wage) and deductions.

Add your own . . .

1. Learning Activities

2. Store Ideas

SUGGESTED MANAGEMENT FORMS

WEEKLY SCHEDULE

Month _____

Date	Schedule	
Mon.	_____	M
	_____	N
	_____	AS
	_____	AS
Tues.	_____	M
	_____	N
	_____	AS
	_____	AS
Wed.	_____	M
	_____	N
	_____	AS
	_____	AS
Thurs.	_____	M
	_____	N
	_____	AS
	_____	AS
Fri.	_____	M
	_____	N
	_____	AS
	_____	AS

M = Morning opening
N = Noon hour opening
AS = After school opening

(6)

Employee Compensation Record

Name JOHN E. MARKS

Address PLYMOUTH ST., NEWARK, N.J. 07102

Phone 768 6075

Full Time

Part Time ✓

Soc. Sec. No. 567 03 1973

Date of Birth 12/21/51

No. of Exemptions 1 (SINGLE)

Pay Period Ending	Hours Worked (city) S M T W T F S S M T W T F S	Total Reg. Hours	Overtime	Earnings: Regular Rate	Earnings: Overtime Rate	Earnings: Total	Deductions: Social Security	Deductions: Fed. Income Tax	Deductions: State Income Tax	Deductions: Other	Net Pay
1/15/72	8 8 8 8 8	40		$2.37	—	$94.80	$4.93	$4.40	$1.07		$84.40
1/29/72	8 8 8 3 3 2	40		2.37	—	94.80	4.93	6.30	1.07		82.50
	Monthly Totals	80		2.37		189.60	9.86	10.70	2.14		166.90
	Quarterly Totals					$509.85	$26.57	$32.20	$5.05		$446.05

(G)

(H)

108

125

126

OTTAWA AREA VOCATIONAL CENTER

PROGRESS REPORT CATEGORIES * INSTRUCTOR WORK SHEET

Student _____ Course _____ Instructor _____

Home School _____ Grade Level at Home School _____ Date _____

	WEIGHT	5	4	3	2	1	TOTAL
ATTENDANCE: Standards followed as determined by Center policy and explained in student handbook	2						

WORK HABITS

APPEARANCE: Dress appropriate for the occupation	1						
INTEREST & INITIATIVE: Time devoted to job, concern for job, ability to determine job tasks and willing to move ahead without being told.	1						
ATTITUDE: Willingly accepts responsibility and carries out tasks in a cooperative, positive manner, portrays feeling of goodwill toward job and associates.	2						
SAFETY: Works following appropriate safety habits and practices. Keeps work area clean and neat.	1						
FOLLOWS DIRECTIONS: Accepts assignments and carries them out in prescribed manner.	1						

SKILL TRAINING

EFFICIENCY: Organization of work, proper use of time, orderliness and accuracy of work.	2						
JOB PERFORMANCE: Attainment of job skills and strives for high quality of work.	5						
PROGRESS: Is showing reasonable quantity of growth during the evaluation period considering student's career goal and ability.	5						

MARKING PERIOD 1st ☐ 2nd ☐ FINAL GRADES 1st Semester ☐

MARKING PERIOD 3rd ☐ 4th ☐ FINAL GRADES 2nd Semester ☐

TOTAL 1 2 3 4

DETERMINING LETTER GRADES
INSTRUCTOR'S WORK SHEET
GUIDE

RATINGS:

High 5 ⟶ to Low 1

5 = Excellent	= Excellent
4 = Above Average	= Outstanding
3 = Average	= Acceptable
2 = Below Average	= Needs Improvement
1 = Poor	= Unacceptable

ATTENDANCE

0* - Excellent	5
1 - Above Average	4
2 - Average	3
3 - Below Average	2
4 - Poor	1

* Number of absences in this nine-week marking period.

LETTER GRADE

Scores	Grade
100-90	A
89-88	A-
87-86	B+
85-75	B
74-73	B-
72-71	C+
70-60	C
59-58	C-
57-56	D+
55-45	D
44-41	D-
40-0	E

Score Range 100 down to 20

LETTER GRADE SCALE

A A- B+ B B- C+ C C- D+ D D- E

This scale can be used to average quarter grades to determine semester final grade. When grade falls between two letter grades, give the higher grade for the semester average.

OTTAWA AREA VOCATIONAL CENTER

General Merchandise
Progress Report Criteria

These sheets will give each student guidelines to follow for evaluation. Each section is rated on a scale of 5 - Excellent; 4 - Above Average; 3 - Average; 2 - Below Average; and 1 - Poor. At the end of each marking period, there will be a student-teacher conference to discuss and evaluate the student's progress. If a student is rated heavily in the levels of 2 or 1, an advocate or some other support personnel may be contacted to assist the student.

ATTENDANCE

Attendance is recorded as the actual days absent during the marking period. Some of these days may be exceptions to the limits of the attendance policy. Attendance accounts for 10% of the letter grade.

WORK HABITS

Work habits are evaluated. They make up 30% of the total evaluation. Work habits include appearance, interest and initiative, attitude, safety and following directions.

APPEARANCE

Excellent - 5

1. Good personal hygiene
2. Wears seasonal clothing for the work station
3. Clothes are in good repair
4. Keeps hands clean when working with customers
5. Keeps work station clean

Above Average - 4

1. Requires 1 reminder per week for any of the above guidelines

Average - 3

1. Requires 2 reminders per week for any of the above guidelines

Below Average - 2

1. Requires 3-4 reminders per week for any of the above guidelines

Poor - 1

1. Requires 5 or more reminders per week for any of the above guidelines

INTEREST AND INITIATIVE

Excellent - 5

1. Completes all assignments
2. Takes lecture notes
3. Listens to lectures and demonstrations
4. Assists customers who need help
5. Uses class time properly
6. Is prepared for class
7. Talks at the proper time

Above Average - 4

1. Completes all assignments
2. Takes lecture notes
3. One reminder to listen to lectures and demonstrations
4. Assists customers who need help
5. One reminder to use class time properly
6. Is prepared for class
7. One reminder for talking

Average - 3

1. Completes all but two assignments
2. One-two reminders to take lecture notes
3. Two reminders to listen to lectures and demonstrations
4. Helps customers sometimes
5. Two reminders to use class time properly
6. Is prepared for class sometimes
7. Two reminders for talking

Below Average - 2

1. Completes all but three assignments
2. Three reminders to take lecture notes
3. Three reminders to listen to lectures and demonstrations
4. Does not help customers
5. Three to four reminders to use class time properly
6. Is not prepared for class
7. Three to four reminders for talking

Poor - 1

1. Does not complete assignments
2. Does not pay attention, 5 or more reminders
3. Never helps customers
4. 5 or more reminders to listen to lectures and demonstrations
5. Does not use class time properly, 5 or more reminders
6. Is not prepared for class
7. Five or more reminders to stop talking

ATTITUDE

Excellent - 5

1. Be on time and prepared for class
2. No unexcused absences
3. Be polite
4. Be honest
5. Do not abuse break privileges
6. Helps customers
7. Does not swear
8. Checks in and out of class properly
9. Stays at their own work station
10. Maintains a professional working attitude

Above Average - 4

1. One tardy per marking period
2. One reminder for abusing break privileges per marking period
3. Be honest and polite
4. No unexcused absences
5. One reminder for swearing
6. Helps customers
7. One reminder for checking in or out of class properly
8. One reminder to stay at their own work station
9. One reminder to maintain a professional working attitude

Average - 3

1. Two tardies per marking period
2. Two reminders for abusing break privileges per marking period
3. Is honest
4. One or two reminders to be polite
5. Two reminders for swearing
6. Usually helps customers
7. Two reminders for checking in or out of class properly
8. Two reminders to stay at work station
9. Two reminders to maintain a professional working attitude

Below Average - 2

1. Three tardies per marking period
2. Three reminders for abusing break privileges per marking period
3. Is honest
4. Three reminders to be polite
5. Three reminders for swearing
6. Sometimes helps customers
7. Three reminders to check in or out of class properly
8. Three reminders to stay at work station
9. Three reminders to maintain a professional working attitude

Poor - 1

1. Four or more tardies per marking period
2. Four or more reminders for abusing break privileges per marking period
3. Is dishonest
4. Four or more reminders to be polite
5. Four or more reminders for swearing
6. Does not help customers
7. Does not check in or out of class properly
8. Does not stay at work station
9. Does not maintain a professional working attitude

SAFETY

Excellent

1. Always uses hand tools correctly and with safety in mind
2. Always uses paper cutter correctly
3. Always uses correct lifting procedures
4. Follows fire safety procedures
5. Store tools properly after use
6. Clean work area properly

Above Average

1. Always uses paper cutter correctly
2. Always uses correct lifting procedures
3. Always follows fire safety procedures
4. One reminder to store tools properly
5. One reminder to use tools properly
6. Clean work area properly

Average

1. Always uses paper cutter properly
2. Always uses correct lifting procedures
3. Always follows fire safety procedures
4. Two reminders for any of the following:
   - store tools properly
   - use tools properly
   - clean work area properly

Below Average

1. Always uses paper cutter correctly
2. Always uses correct lifting procedures safely
3. Always follows fire safety procedures
4. Three reminders for any of the following:
   - store tools properly
   - use tools properly
   - clean work area properly

Poor

1. Does not use paper cutter correctly
2. Does not use correct lifting procedures
3. Does not follow fire safety procedures
4. Four or more reminders for any of the following:
   - store tools properly
   - use tools properly
   - clean work area properly

FOLLOWS DIRECTIONS

Excellent

1. Reads and follows directions
2. Follows slap sheet exactly
3. Always makes deadlines
4. Passes pre-employment quiz

Above Average

1. Reads and follows directions
2. Follows slap sheet
3. Makes deadlines
4. Passes pre-employment quiz

Average

1. Reads and follows directions
2. Follows slap sheet
3. Makes deadlines
4. Passes pre-employment quiz

Below Average

1. Reads and follows directions sometimes
2. Follows slap sheet sometimes
3. Sometimes makes deadlines
4. Does not pass pre-employment quiz

Poor

1. Does not read and follow directions
2. Does not follow slap sheet
3. Never makes deadlines
4. Does not pass pre-employment quiz

JOB PERFORMANCE

Excellent

1. Follows safety rules
2. Follows directions
3. Performs job to the best of your ability
4. Performs all tasks
5. Clean up after job
6. Quality of work is up to specifics in each slap

Above Average

1. One reminder for any of the above guidelines per week

Average

1. Two reminders for any of the above guidelines per week

Below Average

1. Three to four reminders for any of the above guidelines per week

Poor

1. Five or more reminders for any of the above guidelines per week

EFFICIENCY

Excellent

1. Be on time and comes prepared for class
2. Organize your time in class
3. Try to perform procedures properly the first time
4. Use proper tools and equipment for the job
5. Stores slaps and equipment properly after use
6. Do not waste time
7. Cleans up after each job in the work station
8. Checks out books and equipment at the desk

Above Average

1. One reminder for any of the above guidelines per week

Average

1. Two reminders for any of the above guidelines per week

Below Average

1. Three to four reminders for any of the above guidelines per week

Poor

1. Five or more reminders for any of the above guidelines per week

PROGRESS

1. Progress in the knowledge of terminology in marketing; the skills of each work station.

2. Progress in the use and location of the various materials used in marketing.

3. Progress in the basic principles of marketing, retailing, and general business practices.

4. Progress in the principles of RCM, checker-cashier, display, sign making, retail recordkeeping and management.

5. Progress in overall operation, promotion and merchandising of a retail outlet.

6. Progress in the interpersonal skills between employees, customers, and supervisors.

7. Progress in the skill development areas of each work station.

Progress is evaluated on your individual abilities to perform skills and learn subject materials. You are allowed to learn at your own rate of speed! You must, however, work up to your full capability to receive an excellent rating.

Also you are expected to gain as much knowledge and perform as many skills as possible while you are in class. You should strive to perform as many skills as possible and do them to the best of your ability.

The criteria listed above indicates progress and is recorded on your Accumulative Progress Report. The accomplishments or progress will be rated as follows on your report card:

Excellent - 5
1. Must reach level four on those competencies expected for this marking period.

Above Average - 4
1. Must reach level four for half and level three for half of competencies expected for this marking period.

Average - 3
1. Reach level three for most competencies expected for this marking period.

Below Average - 2
1. Reach level two for most competencies.

Poor - 1
1. Is not making progress on the Accumulated Progress Report.

STUDENT EVALUATION FORM

Training Station _____

Job Title _____

Student _____

Period _____

Scoring Key
5 points—outstanding
4 points—good
3 points—average
2 points—only fair
1 point —poor

Workmanship	5	4	3	2	1
Attitude toward work	5	4	3	2	1
Social Habits	5	4	3	2	1
Human Relations	5	4	3	2	1
Personal Appearance	5	4	3	2	1
Dependability	5	4	3	2	1

Competencies to be Evaluated

_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1
_____	5	4	3	2	1

Does the student show potential for promotion? _____ Total Score _____

Student's most outstanding positive attribute?

_____

_____

Student's greatest weakness?

_____

_____

Comments

_____

_____

_____

_____

137

_____
Training Sponsor's Signature

MARKETING AND DISTRIBUTIVE EDUCATION STUDENT EVALUATION

STUDENT _____ POSITION _____

EMPLOYER _____ DATE _____

The function of this evaluation is to grade the student on the basis of his or her performance on the job and the degree in which the student has completed job training. In addition, the student's dependability and punctuality is to be graded.

A. Dependability 0 1 2 3 4 5 6 7 8 9 10

B. Punctuality 0 1 2 3 4 5 6 7 8 9 10

C. Attitude 0 1 2 3 4 5 6 7 8 9 10

D. Describe job tasks or skills to be mastered

1. _____

0 1 2 3 4 5 6 7 8 9 10

2. _____

0 1 2 3 4 5 6 7 8 9 10

3. _____

0 1 2 3 4 5 6 7 8 9 10

4. _____

0 1 2 3 4 5 6 7 8 9 10

5. _____

0 1 2 3 4 5 6 7 8 9 10

6. _____

0 1 2 3 4 5 6 7 8 9 10

E. Remarks: _____

_____

_____

_____

NOTE: The foregoing rating scale is 0 = unsatisfactory; 10 = superior

Signed _____

INSTRUCTIONS FOR STUDENT EVALUATION FORM

FOR STUDENT APPRAISAL IN SCHOOL STORE

The sample performance appraisal is an evaluation of each employee's job performance in the retail la[illegible] and is to be filled out by the manager of the store at least once every two weeks. The form may also be used as a grading device.

Parts A, B, and C -- self-explanatory (0 to 10 rating goes from unsatisfactory to superior)

Part D -- from the training plan or task list the competencies to be mastered during the evaluation period are listed individually. The student's performance is rated according to progress.

NOTE: Appearance is not listed as a general categoy as it is rated specifically as to the dress requirements of the specific needs (i.e. -- uniforms, ties, etc.)

RATING PERIOD: _____

AMBLE INN EVALUATION FORM

NAME: _____

POSITION: _____

COOPERATION (10)

Cooperates extremely well	(9-10)
Usually cooperates well	(8)
Cooperates sometimes	(7)
Has difficulty cooperating	(6)
Does not cooperate	(0-5)

ENTHUSIASM (10)

Handles every assignment with enthusiasm	(9-10)
Usually enthusiastic	(8)
Is enthusiastic sometimes	(7)
Is usually not enthusiastic	(6)
Never displays enthusiasm	(0-5)

USE OF AVAILABLE TIME DURING SLOW PERIODS (20)

Makes excellent use of slow time	(18-20)
Usually keeps busy	(16-17)
Performs what he or she has to do	(14-15)
Has to be constantly shown what to do	(10-13)
Does not care	(0-9)

ATTENDANCE (10)

0 days absent	(10)
1 day absent	(8)
2 days absent	(6)
3 days absent	(4)
4 days absent	(2)
5 days absent	(0)

PUNCTUALITY (10)

0 tardies	(10)
1 tardy	(8)
2 tardies	(6)
3 tardies	(4)
4 tardies	(2)
5 tardies	(0)

QUANTITY OF WORK (20)

Does much more than expected	(18-20)
Does more than expected	(16-17)
Does what is expected, no more	(14-15)
Tends to avoid work	(10-13)
Has accomplished nothing	(0-9)

QUALITY OF WORK (20)

Handles all tasks with demonstrated ability	(18-20)
Handles most tasks well	(16-17)
Work just meets basic standards	(14-15)
Work is generally unacceptable	(10-13)
Shows no ability	(0-9)

SCALE

96-100	=	A
90-95	=	A-
87-89	=	B+
83-86	=	B
80-82	=	B-
77-79	=	C+
73-76	=	C
70-72	=	C-
67-69	=	D+
63-66	=	D
55-62	=	D-
54-0	=	E

SCORE: _____

GRADE: _____

SALES CLERK'S SELF-EVALUATION
Ainsworth High School Village Square

The following is a list of questions that you are to answer about how you have just done as a sales clerk. Answer them fairly and honestly. This list will be reviewed by the teacher/coordinator and your manager. It will be a significant factor in determining your grade for DE I Lab.

(Circle either yes or no)

YES NO 1. Did I report in with my manager?

YES NO 2. Was I neat and clean, well rested, in a good mood, and positive in my thinking?

YES NO 3. Did I know the merchandise in the store I was assigned to?

YES NO 4. Was my store thoroughly cleaned and straightened? If not, explain why._____

_____

_____

YES NO 5. Did I promptly approach all customers with an appropriate greeting?

YES NO 6. Did I show an interest in serving the customer?

YES NO 7. Did I successfully determine the customer's needs and wants by listening to what they said and looking at what they were doing?

YES NO 8. Did I ask questions to clarify exactly what the customer wanted and/or needed?

YES NO 9. Did I select a variety of items, or a specific item, which seemed to suit the customer's needs?

YES NO 10. Did I make a brief initial statement about the product, when appropriate, that gained the customer's interest?

YES NO 11. Did I observe and listen to the customer's response--both voluntary and involuntary, positive and negative?

YES NO 12. Did I provide additional facts and information (if appropriate) about the product that appealed to the customer's reason and emotion?

YES NO 13. Did I show my enthusiasm in serving the customer?

YES NO 14. Did I listen to the customer's objections and try to distinguish between real objections and mere excuses?

YES NO 15. Did I present additional facts or information when needed and let the customer weigh them and decide?

YES NO 16. Did I close the sale by: being positive and logical in my manner, being confident that I was serving my customer, watching my customer's actions, listening to my customer's remarks, asking to write up the sale (if necessary), and writing up the sales slip?

YES NO 17. When the sale was closed, did I promptly prepare the sales slip?

YES NO 18. Did I thank the customer and direct him to the cash register?

YES NO 19. (P.M. only) Did I thoroughly prepare my store for the next morning's business?

YES NO 20. Could I have done a better job as a sales clerk? If so, how?

_____

_____

_____

142

ACCOUNTING FUNCTION

ACCOUNTING TASK STATEMENTS

The accounting and control function is generally not an entry level task. However, in a school store there are many activities which must be evaluated. Therefore, the following responsibilities should be organized and carried out by this functional group.

1. Deposit daily sales
2. Keep daily cash statement - Sales Records -
3. Balance checkbook or bank account
4. Prepare monthly and yearly reports
5. Prepare sales tax
6. Complete Inventory Reports
7. Record Accounts Payable
8. Record Accounts Receivable/Credit Accounts
9. Keep information confidential using store procedures to protect the business, the employees, and/ or customers. (Competency 102 - Communication Information - Task B-7).
10. Perform basic mathematic computations with whole numbers, using addition, subtraction, multiplication skills, to determine answers to problems. (Competencies 353, 357, 358, - Using Mathematics - Task F-1).
11. Perform basic mathematic computation with decimal numbers using addition, subtraction, multiplication, and division skills to determine answers to problems. (Competencies 357, 377, 358, - Using Mathematics - Task F-2).
12. Perform basic mathematic computation with fractions, using addition, subtraction, multiplication, and division skills to determine answers to problems. (Competencies 357, 377, 358, - Using Mathematics- Task F-3).

13. Check out the cash register using register totals, beginning cash amount, an ending cash count, and paid outs to prove the cash drawer. (Competencies 361, 389, 632, 636, - Using Mathematics -Task F-12).

14. Suggest the use of credit sales using store credit information to increase sales. (Competencies 821, 735, 736, 824, 739, - Performing Business Operations - Task H-1).

15. Reduce store expenses using a knowledge of store policies, procedures, and expense control to increase store profits. (Competencies 619, 618, 666, 752, 694, 617, - Managing Store Functions - Task E-8).

ACCOUNTING LEARNING ACTIVITIES

1. Identify procedures for use of a given form.
2. Practice using calculators and adding machines.
3. Take inventory on a regular basis - set up new procedures for taking inventory.
4. Prepare sales tax forms.
5. Review basic math functions.
6. Develop procedures for handling accounts receivable (charge) and accounts payable.
7. Practice preparing monthly and yearly reports.
8. Practice making deposits, counting cash.
9. Practice balancing a checkbook or cash ledger.
10. Obtain "Recordkeeping for a Small Business", Publication 583 from the Internal Revenue Service. Check with your local IRS office for a copy.

ACCOUNTING IDEAS

Be certain to leave the cash register drawer open when the store is closed. An open, empty cash drawer prevents damage and resulting repair bills in case of a break-in.

How about an income tax preparation service for the student body. Although it is doubtful that such a service will be a significant fund-raiser, the resulting publicity can be beneficial to the program.

The school store might be established as a closed corporation with students purchasing stock and a board of directors declaring quarterly or monthly dividends. Stock could be sold to the following year's class or back to the corporation at the year's end.

Add your own . . . .

1. Learning Activities

2. Store IDEAS

SUGGESTED ACCOUNTING FORMS

MANAGER'S NAME & HOUR							DAY
							HOUR
OVER RINGS THIS HOUR							ACC TOTAL
							HOUR
OVER RINGS THIS HOUR							ACC TOTAL
							HOUR
OVER RINGS THIS HOUR							ACC TOTAL
							HOUR
OVER RINGS THIS HOUR							ACC TOTAL
							HOUR
OVER RINGS THIS HOUR							ACC TOTAL
							HOUR
OVER RINGS THIS HOUR							ACC TOTAL
							FINAL TOTAL
TOTAL O.R.							22

CASHIER'S DIARY

The Cashier's Diary is used to record the date, time in, time out, and the amount in drawer when the cashier comes on and goes off duty.

This prevents shortages and overages. It also pinpoints basically the time and the cashier's name when the shortage or overage occurred.

On the following page, a section of a Cashier's Diary is shown. The cashier first places the current date in the space provided, then logs in the time at which duties are begun. The cashier counts the drawer before going on duty to check any shortages or overages from the last cashier, and places that amount in the space provided. The amounts should coincide with that of the last cashier on duty; however, there might be times when a shortage or overage may show.

Finally, after completing the cashier's duty, the person checks the time "out" and amount of money in the drawer.

DATE	NAME	TIME		AMOUNT IN THE DRAWER		CASH	
		IN	OUT	ON DUTY	OFF DUTY	OVER	SHORT
17/73	Cindi Rokey	11:00	1:30	$30.63	$43.75	--	--
17/73	John Doe	1:30	3:30	$40.75	$65.50	--	$3.00

HOURLY REGISTER CHECKOUT

BUS. DAY

HOUR					HOUR
ACC CASHOUT					ACC CASHOUT
CHECKS					CHECKS
DOLLAR BILLS					DOLLAR BILLS
25¢					25¢
10¢					10¢
5¢					5¢
1¢					1¢
TOTAL CASH					TOTAL CASH
SUB STARTING FUND					SUB STARTING FUND
NET CASH					NET CASH
X KEY READING					X KEY READING
SUB OVER RING					SUB OVER RING
NET READING •					NET READING •
DIFF BETWEEN NET CASH & READ					DIFF BETWEEN NET CASH & READ
CASHIER'S NAME MGR'S NAME					CASHIER'S NAME MGR'S NAME

HOURLY SALES & CASH OUT RECORD

DATE _____

HOUR ☐ CASHIER ☐ SALES # ____ TO ____ SALES # ____ TO ____

END READ				
BEG. READ				
DIFF.				
–O.R.				
NET				
DEP				

COMB. NET _____

HOUR ☐ CASHIER ☐ SALES # ____ TO ____ SALES # ____ TO ____

END READ				
BEG. READ				
DIFF.				
–O.R.				
NET				
DEP				

COMB. NET _____

HOUR ☐ CASHIER ☐ SALES # ____ TO ____ SALES # ____ TO ____

END				
BEG.				
DIFF.				
–O.R.				
NET				
DEP				

COMB. NET _____

HOUR ☐ CASHIER ☐ SALES # ____ TO ____ SALES # ____ TO ____

END				
BEG.				
DIFF.				
–O.R.				
NET				
DEP				

COMB. NET _____

HOUR ☐ CASHIER ☐ SALES # ____ TO ____ SALES # ____ TO ____

END				
BEG.				
DIFF.				
–O.R.				
NET				
DEP				

COMB. NET _____

HOUR ☐ CASHIER ☐ SALES # ____ TO ____ SALES # ____ TO ____

END				
BEG.				
DIFF.				
–O.R.				
NET				
DEP				

COMB. NET _____

☐ OVER RINGS & REFUNDS

HOUR & TIME	NAME	AMT.

☐ OVER RINGS & REFUNDS

HOUR & TIME	NAME	AMT.

CASH OUT ☐

HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL

CASH OUT ☐

HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL
HR	AMT.
INT.	ACC TOTAL

TOTAL CASH OUT

$

DAILY CLOSING CASHIER'S REPORT

When closing the register, these procedures should be followed:

Step 1 Count the total amount of cash in the drawer from pennies to the currency and include checks. Place the amounts in the spaces provided. Then on Line 1, state the total cash in the drawer.

Step 2 The petty cash fund is a set cash amount left in the drawer to begin each day's sales. A suggested amount for your petty cash fund should be from $10 - $15. Subtract the petty cash fund from the total cash in the drawer which is stated on Line 1.

Step 3 The bank deposit is stated on Line 3. It is the difference between the amounts of Lines 1 and 2, and is placed on the space provided.

Step 4 The cash register tape total is stated on Line 4 and is obtained by cleaning out the register.

Step 5 Overrings or voids are errors made by the employees during the sales day. When a student makes an overring, he takes the receipt from the register, places his name, date, and reason for the overring on the back of the receipt; then places the overring in the drawer. At closing, take all overrings out and add them together; then place the total on Line 5.

Step 6 The corrected cash register tape total is obtained by subtracting Line 5 from Line 4.

Step 7 If Line 6 is greater than Line 3, the register is short. If you are short, place the amount on Line 7.

Step 8 If Line 3 is greater than Line 6, the register is over. Place this amount on Line 8.

Step 9 Recopy the corrected cash register tape total from Line 6 on Line 9.

Step 10 On Line 10, fill in the total tax amount shown on the closing register tape. (Sales taxes only)

Step 11 After subtracting your sales taxes from Line 9, you fill in the sales for the day on Line 11.

DATE _____

NAME _____

CLOSING

CASHIER'S REPORT

Pennies . . . . . _____

Nickels . . . . . _____

Dimes . . . . . _____

Quarters . . . . . _____

Halves . . . . . _____

Silver Dollars . . . . . _____

Paper Bills . . . . . _____

Checks . . . . . _____

1. Total Cash in Drawer _____
2. Less Petty Cash Fund _____
3. Bank Deposit (Line 2 from Line 1) _____
4. Cash Register Tape Total _____
5. Less Overrings _____
6. Corrected Cash Register Tape Total (Line 5 from Line 4) _____
7. Cash Short (If Line 6 is greater than Line 3) _____
8. Cash Over (If Line 3 is greater than Line 6) _____
9. Corrected Cash Register Tape Total (From Line 6) _____
10. Less Sales Taxes _____
11. Sales for the Day (Line 10 from Line 9) _____

156

INSTRUCTIONS FOR COMPLETION OF DAILY BALANCE AND SALES SLIP

1. Enter current date.
2. Enter student's name.
3. Cash report.
   a. Count money in cash drawer (count each demonination separately).
   b. Total cash count (including checks).
4. Enter "Bank" (amount of cash maintained in cash drawer at beginning of day of shift).
5. Deduct bank from total cash and checks in drawer.
6. Deduct refunds (as evidenced from cash refund slips in cash drawers).
7. Enter net cash sales.
8. Enter charge sales.
9. Total Number 7 and Number 9 to obtain total sales.

BALANCES

1. Enter total cash received (from net cash sales).
2. Deduct voids from void slips or from detail tape.
3. Enter net figure under "total".
4. Enter register reading from detail slip total.
5. Cash "over" or "short" represents differences between and cash and charge sales.

CUSTOMER COUNT

1. Enter number of sales from customer counter.
2. Enter number of "no sales".
3. Enter number of "voids".
4. Deduct Number 2 and Number 3 from Number 1 to arrive at net customers.

SALES ANALYSIS

1. Record sales by department as fits your individual store needs.

DAILY BALANCE AND SALES SLIP

DATE _____ NAME _____

CASH REPORT		
Pennies		
Nickels		
Dimes		
Quarters		
Halves		
Bills		
Checks		
TOTAL CASH IN DRAWER		
TOTAL CASH RECEIVED FROM SALES		
Bank		
Refunds on cash sales		
Net cash sales		
Charge sales		
TOTAL SALES		

SALES SUMMARY		
TOTAL SALES - Dept. 1		
TOTAL SALES - Dept. 2		
TOTAL SALES - Dept. 3		
Tax		
TOTAL SALES (incl. tax)		

APPROVED BY _____ 158

BALANCES		
TOTAL CASH RECEIVED		
Voids		
Total		
Register reading		
Cash: over / short		
Reading of customer counter		
Number of "No Sales"		
Number of "Voids"		
Net customers		
CASH SALES		
Sales Department 1		
Sales Department 2		
Sales Department 3		
Tax collected		
TOTAL CASH SALES (incl. tax)		
CHARGE SALES		
Sales Department 1		
Sales Department 2		
Sales Department 3		
Tax		
TOTAL CHARGE SALES (incl. tax)		

DAILY BALANCE SLIP

Checkers - Cashiers _____

Shift _____ Date _____

CHANGE FUND	Dollars	Cents
Total Sales Indicated on sales slip		
Total Sales and Change Fund		
Less: Voids, refunds, paid-outs		
Net cash to be accounted for		
Denominations of money Pennies Nickels Dimes Quarters Halves Currency Checks		
Total cash and Checks in Drawer		
Short or Over		

159

Date _____

DAILY SUMMARY

DEPARTMENT		A M SALES		P M SALES		TOTAL SALES	
CARDS	1						
FOOD	2						
GIFTS	3						
JEWELRY	4						
RECORDS & TAPES	5						
CLOTHING	6						
VENDING	7						
TOTAL							

PURCHASES

NAME OF VENDOR	AMOUNT		INVOICE NUMBER

100

MONTHLY SUMMARY OF CASH RECEIPTS

Month _____ Operation _____

Date	Daily Receipts of Non-taxables	Daily Receipts of Taxables	Sales Tax	Total Receipts	Cash Received & Deposited

161

DEAR CHARGE CUSTOMER:

Charge accounts are a privilege. With privileges come responsibility. It is your responsibility to pay on your charge account by Friday of each week and have a balance of no more than five dollars ($5.00)

Are you one of the people who have not been meeting your responsibility?

The balance on your charge account is _____.

If there is a problem please discuss the matter with Mrs. Price , instructo

Thank you for your cooperation.

102

School Store
— Income —

	1 Sales Non-Tax	2 Sales Taxable	3 Sales Tax	4 Sales Total	5 Deposit	6 Accum. to Date
September	177120	11534	3094	205567	205335	205335
October	211683	69279	2364	283326	281719	487054
November	167854	50451	3034	220319	227449	714603
December	135494	25512	1023	161779	160892	875495
January	193269	39490	1534	233959	233059	1109954
February	225591	41701	1799	269292	273382	1382736
March	160814	41958	1666	202772	202452	1585188
April	182146	35069	1397	218612	218612	1803800
May	164465	30014	1179	195479	195479	1999279
June						
TOTAL —						

This bookkeeping system requires that you keep a Combination Journal and a Ledger Book consisting of the following accounts:

-- General - miscellaneous purchases and income

-- Accounts Payable - vendors to be paid

-- Cash (Over or Short) - record of register problems

-- Purchases - total of merchandise purchased

-- Purchase Discounts - cash allowance for early payments

-- Net Sales - total sales after taxes

-- Tax - paid to state

-- Gross Sales - total sales before taxes

-- Individual Vendor Accounts - separate listing by vendors and transactions

This can be posted on a daily or weekly basis and the totals should be posted at least weekly. This is important to be aware of your financial situation.

The following is an explanation of the steps in recording all financial transactions for the retail lab.

104

ACCOUNT NO. 20 NAME Champion Products, Inc.

SHEET NO. ADDRESS Post Office Box 850 Rochester, New York 14603

DATE	ITEMS	Folio	✓	DEBITS	✓	CREDITS	CR	BALANCE
9/1/—	Balance at beginning of month	✓						20000
9/7/—		12				4000		24000

ACCOUNT NO. 11 NAME CASH

SHEET NO. ADDRESS

DATE	ITEMS	Folio	✓	DEBITS	✓	CREDITS	CR	BALANCE
9/1/—	Balance	✓						130000
9/30/—		12		79338				209338
9/30/—		12				76246		133092

COMBINATION

	DATE	ACCOUNT TITLE	Post Ref.	GENERAL DEBIT	GENERAL CREDIT	ACCOUNTS PAYABLE DEBIT	ACCOUNTS PAYABLE CREDIT
1	9/5/-						
2	9/6/-						
3	9/7/-						
4	9/10/-						
5	9/11/-						
6	9/12/-						
7	9/13/-	Ketchum Dist.					
8	9/14/-						
9	9/17/-						
10	9/17/-	Ketchum Dist.					
11	9/17/-	Ketchum Dist.					
12	9/18/-						
13	9/19/-						
14	9/20/-						
15	9/21/-						
16	9/21/-	Ketchum Dist.	✓				40.00
17	9/21/-	Ketchum Dist.	✓				599.00
18	9/21/-	Ketchum Dist.	✓				142.55
19	9/21/-	Ketchum Dist.	✓				9.64
20	9/21/-	Ketchum Dist.	✓				45.90
21	9/21/-	Ketchum Dist.	✓				20.40
22	9/21/-	Ketchum Dist.	✓				13.56
23	9/21/-	Ketchum Dist.	✓				104.40
24	9/21/-	Ketchum Dist.	✓				126.79
25	9/24/-						
26	9/25/-						
27	9/26/-						
28	9/27/-						
29	9/28/-	Harcourt Outlines	✓				567.45
30	9/28/-						
31	10/30/-	TOTALS	✓				1670.76
32							
33							
34							
35							

JOURNAL

A completed Combination Journal would look like this sample.

	Initials	Date
Prepared By		
Approved By		

CASH (Short) DEBIT	CASH (Over) CREDIT	PURCHASES DEBIT	PURCHASES DISCOUNT CREDIT	NET SALES CREDIT	SALES TAX PAYABLE CREDIT	CASH DEBIT	CASH CREDIT
				12227	417	12845	✓
80				17901	404	18225	✓
	35			13062	271	13368	✓
213				13478	255	13520	✓
	146			6664	163	6973	✓
	43			6063	123	6229	✓
	1809			2703	74	4586	✓
193				2405	85	2297	✓
142				2927	73	2858	✓
	41			4562	55	4658	✓
	62			2554	89	2705	✓
90				3762	133	3805	✓
		4006					
		59907					
		17255					
		864					
		4590					
		2040					
		1356					
		10443					
		12870					
07				3207	99	3299	✓
72				4435	57	4420	✓
02				3312	105	3415	✓
	15			2835	68	2918	✓
799		56745					
	59			4769	115	4943	✓
1598	2411	167076		106866	2586	114064	

YEARLY

PROFIT AND LOSS STATEMENT

Period _____ Dates Covered: from _____ to _____

	PERIOD				YEAR TO DATE			
	Actual $	%	Budget $	%	Actual $	%	Budget $	%
Sales								
Gross Profit								
Paper								
Telephone								
Other Services								
Maintenance								
Office Supplies								
Cleaning Supplies								
Cash (over or short)								
General Expenses								
Total Others								
Controllable Profit								
Rent Equipment								
Advertising								
Royalty Fees								
Permits and Licenses								
Depreciation								
Administrative								
Total Below Line Costs								
Net Profit Before Tax								
Other Income								
Net								

MARKETING AND DISTRIBUTIVE EDUCATION SCHOOL STORE

INCOME STATEMENT

FOR YEAR ENDED DECEMBER 31, 19__

INCOME FROM SALES

Less Sales Returns and Allowances . . . . . _____
Sales Discount . . . . . _____
Net Sales . . . . . _____

COST OF MERCHANDISE SOLD

Merchandise Inventory -- January 1, 19__ . . . . . _____
Purchases . . . . . _____
Less Purchases Returns and Allowances . . . . . _____
Purchase Discounts . . . . . _____
Net Purchases . . . . . _____
Total Cost of Merchandise Available for Sale . . . . . _____
Less Merchandise Inventory -- December 31, 19__ . . . . . _____
Cost of Merchandise Sold . . . . . _____

GROSS PROFIT ON SALES . . . . . _____

OPERATING EXPENSES

Bad Debts Expense . . . . . _____
Delivery Expense . . . . . _____
Depreciation Expense -- Equipment . . . . . _____
Insurance Expense . . . . . _____
Miscellaneous Expense . . . . . _____
Payroll Taxes Expense . . . . . _____
Rent Expense . . . . . _____
Salary Expense . . . . . _____
Supplies Expense . . . . . _____
Total Operating Expenses . . . . . _____
Net Income from Operations . . . . . _____

OTHER EXPENSES

Interest Expense . . . . . _____

NET INCOME BEFORE FEDERAL INCOME TAX . . . . . _____

LESS FEDERAL INCOME TAX . . . . . _____

NET INCOME AFTER FEDERAL INCOME TAX . . . . . _____

MARKETING AND DISTRIBUTIVE EDUCATION SCHOOL STORE

BALANCE SHEET

DECEMBER 31,

ASSETS

CURRENT ASSETS

Cash	
Petty Cash	
Accounts Receivable	
Less Allowance for Bad Debts	
Merchandise Inventory	
Supplies	
Prepaid Insurance	
Total Current Assets	

FIXED ASSETS

Equipment	
Less Accumulative Depreciation -- Equipment	
Total Fixed Assets	

TOTAL ASSETS

LIABILITIES

CURRENT LIABILITIES

Notes Payable	
Interest Payable	
Salaries Payable	
Accounts Payable	
Employees Income Tax Payable	
FICA Tax Payable	
Federal Unemployment Tax Payable	
State Unemployment Tax Payable	
Federal Income Tax Payable	
Total Current Liabilities	

CAPITAL

CAPITAL STOCK	
RETAINED EARNINGS	
TOTAL CAPITAL	
TOTAL LIABILITIES AND CAPITAL	

170

ADVERTISING & DISPLAY FUNCTION

ADVERTISING & DISPLAY

TASK STATEMENTS

1. Coordinate the departmental advertising activities using merchandising techniques to assist the customer in buying advertised merchandise. (Competencies 73, 11, 61, 64, 66, 67, 65, 75, 60, 18, 71, 69, 41, 418, 454, 38, - Performing Advertising Activities - Task A-1).

2. Describe advertised merchandise using newspaper, magazine, trade journals, radio, television, billboards, catalogs, circulars, letters, contests, coupon, product demonstration, and free sample advertising to acquire knowledge of merchandise and services. (Competencies 02, 09, 01, 68, 518, 519, 12, 142, 83, - Performing Advertising Activities - Task A -2).

3. Plan counter, window, and interior displays using the purpose and uses of display and its effects on consumers to prepare for display construction. (Competencies 259, 240, 237, 928, 238, 242, 255, 805, 894, 838, 223, - Displaying Merchandise - Task C-1) .

4. Build counter, window, and interior displays using color, harmony, balance, proportion, light props, fixtures, materials and backgrounds to display merchandise. (Competencies 228, 190, 205, 216, 189, 191, 209, 174, 231, - Displaying Merchandise - Task C-2) .

5. Perform display housekeeping using the specific rules necessary for the upkeep of displays to maintain sales appearance. (Competencies 177, 504, 252, - Displaying Merchandise - Task C-3).

6. Construct signs using copy, layout, and lettering to produce signing. (Competencies 195, 239, 180, 225, 172, 121, 232, 181, 227, - Displaying Merchandise -Task C-4).

7. Dismantle displays using merchandise, materials, fixtures, backgrounds, and prop return principles and procedures to remove counter, window, and interior displays. (Competencies 211, 233, 253 - Displaying Merchandise - Task c-5)

ADVERTISING& DISPLAY

LEARNING ACTIVITIES

1. Offer a "special-of-the-week".
2. Have students prepare a flyer advertisement to be distributed within the school.
3. Read textbooks suggested in the activities section of the IDECC competencies identified for this section.
4. Demonstrate pinning and draping techniques on mannequins.
5. Present a unit on Color and Line.
6. Have students utilize P.A. system (during school announcements) for "radio" commercials developed in the DE Lab.
7. Demonstrate use of stencils, signpress, and free-hand to develop signing. Also show utilization of color, design, and layout.
8. Subscribe to magazines or borrow from local retailers. Visual Merchandising does a very nice job of presenting award winning ideas which can be modified for a school store.
9. Assign reading in The Display Specialist - Gregg-McGraw Hill.
10. Plan a special promotion - sale, give-away, raffle - utilizing posters, announcements.
11. Contact local retailers to supply merchandise for displays. Use a sign card to identify the retailer and where the goods can be purchased.

ADVERTISING & DISPLAY IDEAS

Operate a T-shirt business selling to clubs, school organizations, or other schools. Design a custom imprint and screen print on shirts purchased at a wholesale supplier.

At the beginning of the year, it is usually a good idea to provide faculty and staff with an inventory list. They quickly identify items that they can use and that they wish their students to have.

Have you provided a suggestion or idea box for the DE students, the student body, and the faculty? Ideas might be solicited for merchandise assortment, promotional ideas, and general improvement of the store operation.

Why not assist other organizations with their fund-raising projects by offering to sell them through the school store. A small service charge might be made to add a source of income for the store.

The additional responsibility and efforts necessary to sell tickets for school activities (i.e. -- athletic events, concerts, etc.) might be justified by the added traffic through the store.

Have a problem with kids leaving candy bar and gum wrappers in the halls and classrooms? How about awarding a free candy bar to any student returning a predetermined quantity of empty wrappers.

For those stores carrying some slow-moving "dead" merchandise, how about an auction during the slack period of the year. Such an event might help build excitement and, at the same time, help clear old inventory.

At the beginning of the school year, leave in each teacher's room an Announcement (see Sample) of what your store has to offer both to the faculty and students. The announcement should contain such information as to what merchandise you carry, daily store hours, book service for the teachers, and general store policies. This should be sent out in an effort to start the school year with all students and faculty knowing that there is a store within the school and the services which it offers.

Stores that sell fruit juices in cans or bottles can charge a deposit to make sure that containers are returned and not littered around the school.

At the beginning of the school year, place samples in the display case of the various merchandise carried and sold in the store. This display is to acquaint the school, as a whole, with what the store stocks and sells. Throughout the school year the different displays designed by each DE students are changed every two weeks. This creates curiosity among the students and faculty and they frequently make special trips just to see the displays in the display case. These people very often come into the store and make a purchase. The display case definitely attracts business for the store.

The store should promote an image to attract both students and faculty. The image of the store to the students could be derived from loud rock music played in the store while it is open. This music definitely attracts the students because of their fondness for this type of music. For the faculty, try to promote an image of service and helpfulness in their job of educating the students. Offer the service of stocking, handling all paperwork, and selling the required reading books to the students for the teachers.

DE students develop word games (unscramble, riddles, etc.) relating to merchandise. Offer a prize to winner(s). Build store traffic and involvement.

Sales ideas might include:

- 2 for 1
- Buy 1, get 1 for 1¢
- Free _____with purchase of _____
- Bring in old T-shirt, get 50¢ off new T-shirt
- Games . . . . .

  *Draw from bowl
  *Roulette wheel
  *Dart boards

  } Everyone must win - You get "something off" purchase price.

Add your own . . . .

1. Learning Activities

2. Store IDEAS

SUGGESTED ADVERTISING & DISPLAY FORMS

MONTHLY
SCHEDULE OF EVENTS

August

-prepare speeches for promoting the school store to the new students

-order beginning stock

-print and distribute to all teachers order forms, bulletins, etc. (see samples)

-prepare and submit an ad for the school newspaper

-meet with DE students to explain school store, its operation and purpose

-meet with store staff to explain and train personnel in operating the store

-set up all files for forms and receipts in managing the store

-print plentiful supply of all forms needed for the year in running the store

-analyze gross sales records from preceding year to determine probability of trend

September

-prepare posters for promotion of school store

-set up display in DE display case of what the store carries and sells

-anticipate low sales

October

-anticipate heavy sales (Halloween)

November

-stock up on supplies for final exams

-anticipate sales slowing down

-inventory stock

MONTHLY SCHEDULE OF EVENTS (continued)

December

-curb ordering on all perishable candy because of Christmas vacation

-anticipate low sales

-place an order to be delivered the day before, or on the day school reopens after Christmas vacation

January

-restock store and inventory

-anticipate low sales

-prepare work schedule as some students may be at a DECA Area Conference

-hold election for new Store Manager

-call a meeting of personnel working in store and resolve problems of the store, if any, with new manager

February

-stock up for final exams

-anticipate heavy sales

-work out store schedule as some students may be attending DECA State Conference

March

-anticipate heavy sales

-evaluate physical needs of store and order, if possible, new equipment (shelves, display cases, etc.) for following year

April

-plan a spring sale

-stock Easter candies, cards, etc.

May

-slow down ordering to sell out of all candy; cut prices if necessary

-anticipate a slight decrease in sales from preceding month

-stock up on supplies for final exams

MONTHLY SCHEDULE OF EVENTS (continued)

May (continued)

-check and evaluate store security (locks, alarms, windows, etc.) before school ends

June and July

-SCHOOL OUT

-gather ideas for promotion during the next school year

OAVC
STORE
GRAND OPENING

Monday Oct.23
Thru
Oct. 27

FUZZY CRITTERS
REG $1.29

SALE 90¢

RITZ CRACKERS
REG 1.09

SALE 78¢

GENO PIZZA ROLLS
REG 79¢

SALE 54¢

TRASH BAG
REG $1.09

SALE 75¢

BANQUET FRIED CHICKEN
REG $2.59

SALE $1.87

7 PIECE SCREWDRIVER SET

REG 4.99

NOW ONLY $3.99

SNOW BRUSH

REG 99¢

SALE 69¢

HUNTING MASK

REG $2.39

SALE $1.38

BLUE BONNET MARGARINE

REG 69¢

SALE 50¢

MR FREEZE FREEZE POPS

REG 5¢

SALE 3¢

OVEN MITTS

REG $1.99

SALE $1.64

GRADE A EXTRA LARGE EGGS

SALE 59¢

181

160

50¢

OFF ALL

RECORDS & TAPES

WITH THIS COUPON

JUST ARRIVED

OTTAWA HILLS STAFF SHIRT

BE COOL THIS SUMMER IN A CLASSIC MESH KNIT SHIRT IMPRINTED FOR THE OTTAWA HILLS STAFF. FOR GUYS OR GALS IN COTTON/POLYESTER BLEND FOR EASY CARE. IT FEATURES A HANDY POCKET AND AN ATTRACTIVE FOUR BUTTON FRONT.

COST : $7.95

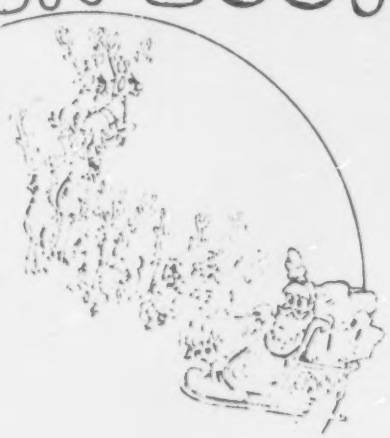
BUY ONE THIS WEEK AND GET 10% OFF

Ottawa Hills High School Store

Operated by Merchandising Co-op Students

GET A

SANTAS WORKSHOP FUN BOOK



KIDS WILL REALLY ENJOY COLORING GIANT WALL MURALS, CHRISTMAS DECORATIONS, AND CHRISTMAS TREE ORNAMENTS. THERE IS EVEN A CUT-OUT NATIVITY SCENE. THE FUN BOOK ALSO HAS CHILDREN'S CHRISTMAS CARDS AND THE CANDY FACTORY GAME. ALL THIS FOR ONLY $3.00. STOP AND GET ONE TODAY.

Ottawa Hills School Sto

Operated by - Merchandising Co-op Students

THANKSGIVING SPECIAL

$1 OFF Selected Albums

With This Coupon You Can Get $1 Off On Any Of The Albums Below

163

184

185

Valentine Sale

2 for $1

with this coupon...

Jergens lotion reg. 65¢
Prell shampoo reg. $1.08
Tame creme rinse reg. 99¢
Blistex reg. 69¢
Binaca breath deoderant reg. $1.09
Q-tips reg. $1.26
Crest reg. 95¢
Colgate reg. 95¢
Listerine reg. $1.09
Lectric shaving cream reg. $1.19
Gillette shaving foam reg. $1.32
Cotton balls reg. 89¢

3 for $1

with this coupon

Emery board reg. 39¢
Rubbing alcohol reg. 46¢

$1

with this coupon

Right Guard reg. $1.89
Dial reg. $1.51
Ban reg. $1.49
Visine reg. $1.54
Head and Shoulders reg. $1.38
Jergens reg. $1.23
Vaseline hand lotion reg. $1.32
Band-aids reg. $1.45
Razors reg. $1.44

196

Identify Your Organization With Custom:

T-SHIRTS

From

187

Operated by the School Store and Yearbook Staffs.

Tepee T-Shirt Company

Give your organization that extra touch. Show everyone that you are proud of the group that you belong to by wearing a special T-Shirt.

Tepee T-Shirt Co. will print personalized T-Shirts for your club or organization. Check out the various colors, shirt styles, and inks that we have. Give us your design or an idea and we will do the rest. Stop in to the School Store today and get more details.

T-Shirts Available

1. All white T-Shirt.
2. Solid color T-Shirt *(Lt. Blue, Sand, Yellow, Navy, Red, and Black).*
3. Ringer T-Shirt *(White/Navy and White/Red).*
4. Quarter sleeve baseball T-Shirt *(White/Navy and White/Red).*

T-Shirt Sizes

Adult size only; Small, Medium, Large, and Extra Large.

Ink Colors Available

Brown, Green, Red, Orange, Lt. Blue, Dk. Blue, Yellow, and Black.

Shirt Prices

	13-36	37-72	73-144
one color imprint	$4.00 ea.	$3.75 ea.	$3.50 ea.
two color imprints	$4.50 ea.	$4.25 ea.	$4.00 ea.
three color imprints	$5.00 ea.	$4.75 ea.	$4.50 ea.

Set Up Fee

(not included in shirt cost)

One color $10.00
Two color $15.00
Three color $20.00

(Please allow 3-4 weeks for completion of order)

ATTENTION CLUBS, ORGANIZATIONS, AND OTHERS

Are you planning activities, fund raisers, and other social gatherings? While you're making plans for these events, be sure to remember publicity. There is no better way to let people know what's happening than with an attractive sign. Signs are the best way to communicate with the public because they are simple yet effective, cost very little, and are remembered by people who read them.

You probably know how important signs are, but did you know that you can get professionally made signs right here at Ottawa? Well you can.

Introducing Indians Advertising Company. Indian Advertising is a sign making business located in the Ottawa Hills School Store. We produce high quality, custom signs that will not only publicize any activity but will also fit into any budget. Also, customer satisfaction is a priority at Indian Advertising.

With all the activities you probably have planned for the year, you're no doubt going to need promotion. Isn't it nice to know that you can have signs made right here at school. Why not stop in and see what Indian Advertising can do for you.

INDIAN
ADVERTISING

190

PROCEDURE FOR ORDERING SIGNS

When you are ready to place your order from Indian Advertising Co. you should follow the procedure listed below.

Obtain an order form from the bookstore.

Fill out the order form completely and be sure to sign your name where indicated.

Make sure that you know what size, what type of letters, and what colors for the sign board and ink are preferred.

Return the form to the bookstore at least three days in advance.

PRICE LIST

Sign Size	1-3 Signs	4-6 Signs	7 or more Signs
14 x 22	.75 ea.	.60 ea.	.50 ea.
11 x 14	.60 ea.	.50 ea.	.40 ea.
11 x 7	.40 ea.	.35 ea.	.30 ea.
5 x 7	.30 ea.	.25 ea.	20 ea.

*Custom signs are available on quotation basis.

SIGNBOARD COLORS

Signboard is available in the following colors: White, Lt. Blue, Red, Orange, Gold, Yellow, Blue, and Green.

INK COLORS

Ink for the signs comes in the following colors: Black, Blue, Red, Orange, Brown, Green, and Yellow.

191

Futura Bold Condensed
18 line

Sans Condensed Bold Upper Case
12 line

Sans Condensed Bold Lower
case 12 line

Murray Hill Bold Upper Case
12 line

Murray Hill Bold Lower Case
12 line

AB

Stymie Bold Upper Case
10 line

ab

Stymie Bold Lower Case
10line

ABC 12

20th Century Ex. Bold
Condensed 72 pt.

ABC 12

20th Century Ex. Bold
Condensed 48 pt.

ABC 12

20th Century Bold 36 pt.

ABC

20th Century Extra Bold
24 pt.
Lower Case

12 abc

20th Century Extra Bold
24 pt. Upper Case

INDIAN ADVERTISING CO.

Sign Order Form

Quantity

Sides One ☐
Two ☐

Placement
Horizontal ☐
Vertical ☐

14" x 22"

11" x 14"

11" x 7"

5" x 7"

Custom Size
x

When Wanted

Organization Dept. Etc.

Sign Board Color

Ink Color

Letter Style(s)

Ordered By

Write Sign Copy here Indicating Heading, Subheading, Etc.

171

All sign Orders Must be in at least Three Days in advance